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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Solicitors' Remuneration.

WE PRINT elsewhere a rule made by the President of the Probate, Divorce and Admiralty Division by which the increase of costs allowed by R.S.C., ord. 65, r. 10B (*ante*, p. 293) is to apply to the taxation of costs in divorce and matrimonial causes as from 23rd February.

The Rent Restriction Acts.

A COMMITTEE has been appointed "to consider the operation of the Rent Restriction Acts and to advise what steps should be taken to extend, continue, or amend these Acts. The Marquis of SALISBURY is the Chairman of the Committee, and the members include Judge BRAY. The whole question of the policy of the Act urgently requires examination, and, apart from that, the present position under them is confusing. The recent Act of 1919 operates only till 1st July next, so that tenants are protected in their possession only till that date; but the parts of the Act of 1915 and the other Acts, which remain operative, run for six months after the termination of the war—an event still in the dim and distant future. So that the restriction on the increase of rents will continue after 1st July next, but not the restriction on recovery of possession.

Sir John Macdonell.

WE REGRET that Sir John MACDONELL has found it necessary to resign his office of King's Remembrancer and Master of the High Court. The latter office he has held since 1889, the former since 1912. He has been the editor of the annual volumes of Civil and Criminal Judicial Statistics, and his intimate acquaintance with the work of the courts has enabled him, in the introductions, to impart human interest to the mass of figures which he has had to pass under review. But he has been very active, too, outside the routine of official duties, and as chief editor of the *Journal of Comparative Legislation* and Quain Professor of International Law in the University of London, and President of the Grotius Society, he has done very much useful work in the domain of international law. And he has been active in special matters arising out of the war. He was Chairman of the Committee of Inquiry into Breaches

of the Laws of War, and he prepared for the Committee on Trusts an important dissertation on the Law Relating to Combinations, which we printed in these pages last year. Sir JOHN MACDONELL has a noteworthy amount of public work to his credit, and the good wishes of the profession will follow him into his well-earned retirement.

Damages in Divorce.

IN A batch of six cases in the Divorce Court on the 10th inst.—the first being *Butterworth* v. *Butterworth and Englefield* (*Times*, 11th inst)—McCARDIE, J., delivered an important judgment with respect to the awarding of damages and costs in divorce suits, and this was followed last week by a divergent judgment of DUKE, P., in *Langrick* v. *Langrick and Funnell* (*Times*, 20th inst.). As regards damages, it is interesting to find Mr. Justice McCARDIE, in a court which mainly—save where statute law has intervened—follows the old ecclesiastical law, founding his judgment on the archaic common law distinction between actions of trespass and actions on the case. But damages are given under section 33 of the Matrimonial Causes Act, 1857, and it is there provided that they shall be given on the same principle as in an action for *crim. con.* at common law. The question, then, whether the court is bound to award damages—though they may be only nominal—or whether actual damage must be proved, depends on whether the common law action was in trespass or on the case; for trespass lies for the direct infringement of a right, and this carries damages whether actual loss is proved or no. But in actions on the case the proof of damage is part of the cause of action, and hence, without such proof, damages cannot be given. In the view of McCARDIE, J., the old action of *crim. con.* fell within the latter category, and hence proof of actual damage was necessary, and is therefore necessary under the present practice. The allowing of damages in such cases appears to be peculiar to English law, and the learned judge referred to the Report of the Divorce Commission of 1912, where it is said (p. 126): "By some, the principle of an action for damages for the loss of a wife is objected to, and foreigners cannot understand how the English law allows it. It seems to have been founded on notions of property. By others it is justified as a means of punishment, though the damages are assessed on the basis of compensation for injury done and not on punitive grounds." But though punitive damages cannot be given, yet, as the learned judge held, the social position and the fortune of the co-respondent may be relevant in considering the damage done to the husband; and while he should not be compelled to pay more than a proper compensation because he is rich, yet if he has used his position and wealth in such a way as to compass the downfall of the wife, they are a proper element to be considered in assessing damages.

Costs in Divorce.

BUT THE further question arose before Mr. Justice McCARDIE, whether damages could be given against a co-respondent who did not know that the woman was married, and here he found it difficult to reconcile the strict application of the law as to damages with the practice as to giving costs in such a case. In his view, it is not the practice to give costs against a co-respondent who was unaware of the woman's status, and though it might be possible in law to give damages, yet it was inconsistent to give damages and refuse to inflict costs. He also considered that there were other grounds for refusing damages under such circumstances. But both as regards damages and costs a different view has been taken by Sir HENRY DUKE in *Langrick* v. *Langrick and Funnell* (*supra*), though he does not appear to have referred to Mr. Justice McCARDIE'S decision. According to the ruling of the President, a co-respondent is not entitled to escape either damages or costs simply because there is no proof of knowledge on his part. To lay down such a rule as regards costs is to place an improper limitation on the discretion which the Legislature has conferred on the court. The question is not only whether the co-respondent knew, but also whether he should not in reason have been aware of the woman's married status. "Every case," said Sir HENRY DUKE, "must be judged upon its facts, and the judicial discretion with regard to the payment of costs, as to the damages, and as to the suit generally, must be exercised with regard to the facts of the particular case."

The Divorce Commission of 1912.

THE REFERENCE made by Mr. Justice McCARDIE, as noticed above, to the Report of the Divorce Commission of 1912 suggests the inquiry when any steps are going to be taken to give effect to that Report, or rather, to the majority Report, the signatories to which included the late Lord GORELL, the Chairman of the Commission. The majority—and to most of the recommendations the minority agreed—recommended that the law should be amended so as to place the two sexes on an equal footing as regards the grounds on which divorce may be obtained; that the grounds of divorce should be extended to various new cases, including desertion for three years and upwards, and cruelty; that there should be local jurisdiction in divorce; and that courts of summary jurisdiction should cease to have power to make orders having the effect of a decree of judicial separation. A Bill for giving effect to some of the recommendations was introduced in the House of Lords by Lord GORELL in 1914, but we are not aware that it has been proceeded with. It would seem that interest in the subject is not at present very keen, and this is unfortunate because the Commission dealt with many real deficiencies in the law. From time to time protests are raised against divorce being allowed at all, as in Mr. G. K. CHESTERTON'S "The Superstition of Divorce"; but as Mr. E. S. P. HAYNES pointed out in a letter to the *Nation* of the 14th inst., human society has never existed without either annulment or divorce, though there may be advantages in annulment over divorce. In principle it is the same whether a marriage is dissolved by Papal decree, or Act of Parliament, or order of a judge of the High Court, or—as it may be soon—of a County Court. However, we are not now discussing the principles of the matter or particular changes in the law. It is sufficient to call attention to the failure of the Legislature to give any effect to the Report of the Commission.

Irregular Indorsement of Bills and Notes.

SOME TIME ago in the columns of this journal we dealt with the subject of irregular indorsement of bills and notes and the construction of section 56 of the Bills of Exchange Act, 1882 (62 SOLICITORS' JOURNAL, p. 5). Section 56 is in these words: "Where a person signs a bill otherwise than as drawer or acceptor, he thereby incurs the liabilities of an indorser to a holder in due course"; and by section 89 this enactment applies with the necessary modifications to promissory notes as well as bills of exchange. The English cases all seem to relate to bills and not to notes, the latest apparently being *Shaw & Co.* v. *Holland* (1913, 2 K. B. 15). These cases go a long way in the direction of cutting down the effect of section 56, and in the previous article, already referred to, some Australian cases were noticed relating, however, to notes and not bills, which shew a tendency to a more literal interpretation of the section. It may be that when the case of a promissory note actually comes before the English courts, these cases on bills will be distinguished, and section 56 construed more widely. For the present it must be assumed that in England notes would be treated from the point of view of being on the footing of bills. Thus, suppose a promissory note to be signed on the back by a person intending to become a surety for the maker to the payee, but before indorsement by the payee; on the principle of *Shaw & Co.* v. *Holland* and other cases, the payee would apparently not be entitled to treat the surety's signature as a formal indorsement rendering him liable by virtue of section 56. It has, however, been decided in Canada that, under such circumstances, the person so signing does come within the provision of section 56, and is liable as an indorser: *Robinson* v. *Mann* (1901, 31 Can. S. C. R. 484). This case was decided by the Supreme Court of Canada on an enactment differing in no material point from section 56 of the English Act—viz., section 36 of the Bills of Exchange Act, 1890, which merely differs in adding these words: "And is subject to all the provisions of this Act respecting indorsers.

Principle of the Canadian Decision.

THE CANADIAN case of *Robinson* v. *Mann* is well worthy of the attention of English lawyers, because it states a definite principle on the basis of section 56 (English Act)—a principle approved in at least one English text book of repute. The effect of the "indorsement" is thus referred to in *Robinson* v. *Mann*: "When the bank (the payee) took the note, was it not entitled to the benefit of the respondent's liability as indorser? Certainly it was, for by force of the statute the indorsement operated as what has long been known in the French commercial law as an 'aval,' a form of liability which is now by the statute adopted in English law. . . . If the section referred to is to have any effect, it must apply in a case like this." The Canadian enactment (section 36 of the Act of 1890) has been amended and reproduced as section 131 of the Rev. Stat. of 1906, c. 119. The amendment consists of the following words commencing the section: "No person is liable as a drawer, acceptor or indorser of a bill who has not signed it as such: Provided that when a person," &c., as in the former enactment. This amendment might be thought to be, if anything, rather against the construction adopted in *Robinson* v. *Mann*. That decision has, however, quite recently been followed by the Supreme Court of Canada in a case arising under the amended enactment: *Scott* v. *Grant* (1920, 1 West. Weekly R. 186), where the facts were said to be "precisely similar" to those in *Robinson* v. *Mann*. Though this Canadian case is not referred to in CHALMERS' Bills of Exchange, it is said with reference to section 56, at p. 216 of the recent (8th) edition, published in 1919: "Such an indorsement as is referred to by this section would in continental countries be termed an 'aval,'" and the observation of Lord BLACKBURN in *Steele* v. *McKinlay* (1880, 5 App. Cas., at p. 772) are quoted. That, of course, was before the enactment of the Bills of Exchange Act, 1882, but what Lord BLACKBURN said was this: "The indorsement by a stranger to the bill on it to one who is about to take it is efficacious in English law, and has the same effect as an aval."

Suggested Amendment of the Bills of Exchange Act.

IN VIEW of the difficulty of construing section 56 of the Bills of Exchange Act, 1882, it is suggested that the section might well be amended, and another section introduced, so that the provisions of the American Uniform Act might be adopted. Section 63 of the American Act (in force in most of the States) is: "A person placing his signature upon an instrument otherwise than as maker, drawer or acceptor, is deemed to be an indorser, unless he clearly indicates by appropriate words his intention to be bound in some other capacity." This is merely an improved version of our section 56. The additional enactment, which does not appear in the English Act at all, is (section 65): "Where a person, not otherwise a party to an instrument, places thereon his signature in blank before delivery, he is liable as indorser, in accordance with the following rules:—(1) If the instrument is payable to the order of a third person, he is liable to the payee and to all subsequent parties; (2) if the instrument is payable to the order of the maker or drawer, or is payable to bearer, he is liable to all parties subsequent to the maker or drawer; (3) if he signs for the accommodation of the payee, he is liable to all parties subsequent to the payee." A statutory enactment of this kind would be better than waiting for some decision of the House of Lords or Privy Council to settle the question whether the views of the English or Canadian courts are to be upheld, assuming that they are really divergent. This matter of divergence involves question, for if bill and notes are to be on different footings, the two lines of decisions are not necessarily inconsistent.

Untaxable Profits.

THE NET of the income tax and death duties is cast widely in these latter days. Therefore it is all the more interesting to find the Court of Appeal sustaining a construction of the Income Tax Act, 1842, s. 146, r. 1, Schedule E., which takes the more limited rather than the more sweeping meaning of the words "profit of any office or employment of profit." This is what has happened in *Cowan* v. *Seymour* (*Surveyor of Taxes*) (*ante*, p. 259). The facts were these. The secretary of a company became its liquidator when it went into voluntary liquidation in 1916. All claims were met, a sum of money remained in hand, and the grateful shareholders voted to the liquidator a moiety of the balance, amounting in all to some £586. The Income Tax Commissioners regarded this as an earning arising out of the employment, and assessed it to income tax. ROWLATT, J., took the same view; he held that the payment, having been made in recognition of the recipient's services as secretary and liquidator, must be regarded as "money accruing to him by virture of his office of profit" within section 146 of the governing statute. The Court of Appeal have reversed this decision. The question was whether a vote of this kind is a subsequent additional payment for his services already remunerated—in which case it is already "money accruing from an office of profit"—or a testimonial not intended as payment for a service, but as appreciation of a career. Had the secretary still been acting as secretary and liquidator at the date of the vote, and had the company paid the money to him, it would have been the former—additional remuneration, and therefore taxable as income tax. But since his office had ceased on the winding-up, and the vote was a gift of the shareholders (not the defunct company), who were entitled as such to the balance, and was made after his office had ceased to exist, the Court held it to be a testimonial, and therefore not taxable. The case is clearly on the border line. On the one hand you get the case of Easter offerings to a clergyman (*Blakiston* v. *Cooper*, 1909, A. C. 104); these have long ago been held to be profits accruing from his incumbency. On the other hand, you get a compassionate allowance or gratuity paid on the termination of his office to a clergyman or other employee; this is clearly a gift, there being no longer any office or employment: *Duncan's Executors* v. *Farmer* (1909, 5 Tax Cases, 417). Probably most people will agree that the Court of Appeal decided the case correctly.

Patents and Designs Act, 1919.

II.

The abuse of monopoly rights (continued).—AN order under the new section 27 granting an exclusive licence takes away from the patentee any right which he may have as patentee to work or use the invention. It also revokes all existing licences, unless otherwise provided in the order. But a condition may be made that the exclusive licensee shall give proper compensation, to be fixed by the comptroller, for any money or labour expended by the patentee or any existing licensee in developing or exploiting the invention (sub-section (6)).

These provisions as to the grant of an exclusive licence are somewhat complicated, and the discretions conferred and duties imposed on the comptroller, if he exercises this power, are of a difficult and onerous nature.

Under (3) (*d*) the comptroller is to make no order for revocation which is at variance with any treaty, convention, arrangement or engagement with any foreign country or British Possession.

All orders of the comptroller under the section are subject to appeal to the Court, and on any such appeal the law officer or such other counsel as he may appoint is entitled to appear and be heard (sub-section (11)).

Provision is made for reference by the comptroller to an arbitrator by consent, in certain circumstances, either of the whole proceedings, or any question or issue of fact arising thereunder (sub-section (12)).

The new section does not come into operation until a time, not later than 23rd December, 1920, to be fixed by order of the Board of Trade.

Patents endorsed "licences of right."—If a patentee is willing to have his patent endorsed "licences of right," with the consequence that any person may demand and obtain a

licence, he obtains the privilege of paying renewal fees of half the ordinary amount from the date of such endorsement. There is also a further advantage in having a licence settled, in case he cannot agree with a proposed licensee as to terms, by the comptroller; any licence so settled would no doubt become a standard form to be used for licences under the patent where the circumstances were similar. The reduction of the ordinary renewal fees will not, of course, operate as an attraction in cases where those fees are small in comparison with the value, or supposed value, of the invention. In such cases the patentee will no doubt wish to preserve his freedom. It remains to be seen whether inventors will in a considerable number avail themselves of the opportunity given to them. There is nothing to confine the opportunity to patents granted after the passing of the Act. By section 2 of the Act of 1919 there is substituted for section 24 of the principal Act, which contained provisions relating to the grant of compulsory licences, a new section 24, which does not come into operation, however, until a time, not later than 23rd December, 1920, to be fixed by order of the Board of Trade.

By sub-section (1) of the new section, at any time after the sealing of a patent the comptroller shall, if the patentee so requests, cause the patent to be endorsed with the words "licences of right," and a corresponding entry to be made in the register. Thereupon any person is at any time thereafter to be entitled as of right to a licence under the patent upon such terms as, in default of agreement, may be settled by the comptroller on the application either of the patentee or the applicant. A licence settled by agreement is to be deemed to include certain terms and conditions (which are hereinafter noticed), unless otherwise expressly provided.

The question naturally arises what is to happen if a patentee has contracted not to make a request under the section, or if, when making such request, he has already granted a licence or licences. These contingencies are provided for in the section by a provision for advertisement of the request in the official journal, and by a requirement that the comptroller shall satisfy himself that the patentee is not precluded by contract from making such request, and for that purpose shall require from the patentee such evidence, by statutory declaration or otherwise, as he may deem necessary (sub-section (2)). But a proviso is added that a patentee shall not be deemed to be so precluded by reason only of his having granted a licence under the patent where the licence does not limit his right to grant other licences. A person alleging that the request has been made contrary to some contract in which he is interested may apply to the comptroller, and the request may be refused, or the endorsement, if already made, may be cancelled by the comptroller; but any order is subject to appeal to the Court (sub-section (3)).

The section, which is being considered, states the considerations by which the comptroller is to be guided in settling the terms of a licence under an endorsed patent, and contains other provisions as to those terms. Whilst considering those terms, it should be borne in mind that where, under section 1 of the Act of 1919 (abuse of monopolies), a patent is ordered to be endorsed with the words "licences of right," the same rules are to apply as are provided in the Act, that is, in the new section 24, in respect of patents so endorsed; and furthermore, where an order is made under section 1 for the grant to an applicant of a licence, the comptroller, in settling the terms of a licence, is to be guided as far as may be by the same considerations as are specified in the new section 24 for his guidance in settling licences under that section.

The considerations are:—"(i.) he" (*i.e.*, the comptroller) "shall, on the one hand, endeavour to secure the widest possible user of the invention in the United Kingdom consistent with the patentee deriving a reasonable advantage from his patent rights; (ii.) he shall, on the other hand, endeavour to secure to the patentee the maximum advantage consistent with the invention being worked by the licensee at a reasonable profit in the United Kingdom; and (iii.) he shall also endeavour to secure equality of advantage among the several licensees, and for this purpose may, on due cause being shown, reduce the royalties or other payments accruing to the patentee under any licence previously granted; provided that, in considering the question of equality of advantage, the comptroller shall take into account any work done or outlay incurred by any previous licensee with a view to testing the commercial value of the invention, or to securing the working thereof on a commercial scale in the United Kingdom." Good as the principles stated may be, the real difficulty will commence with the application of them to any particular case. The probability is that a grantee of a new patent who intends to have his patent endorsed will make his request before granting licences. The moral of consideration (iii.) is that, if a patentee who contemplates the possibility of making a request for endorsement at a future time does grant a licence, he should not put the royalties too low, for they may, under (iii.), be reduced, but cannot, of course, without the consent of the licensee, be increased. The question suggests itself under (iii.) whether the comptroller could, in settling the terms of a licence, reduce the royalties under a licence the terms of which have been previously settled by him, or whether the words "previously granted" should be confined to licences granted by the patentee. The words seem wide enough to cover even a licence the terms of which have been settled by the comptroller; but it may probably be taken that he would not, in such a case, exercise this power of reducing royalties without strong grounds in the shape of new facts or new considerations brought before him. A licence settled by the comptroller may be framed to preclude the licensee from importing, in the same way as is provided in the case of a licence to an applicant under section 1 (see above), and like covenants are in that case to be implied (sub-section 1 (*c*)). A licensee has also the like right to call on a patentee to take proceedings for infringement, and in case of his default to take proceedings in his own name, similar provisions applying as to costs (sub-section 1 (*d*)). Where the terms of licence under the section are agreed, the licence is to be deemed, unless otherwise expressly provided, to include the terms and conditions (1) (*c*) and (1) (*d*), as if they had been imposed by the comptroller thereunder in like manner as if the terms had been settled by the comptroller.

It is also provided that, if in any action for infringement of an endorsed patent the infringing defendant is ready and willing to take a licence upon terms to be settled by the comptroller, no injunction against him shall be awarded, and the amount recoverable against him by way of damages (if any) shall not exceed double the amount which would have been recoverable against him as licensee if the licence had been dated prior to the earliest infringement: sub-section (1) (*e*); but that paragraph does not apply where the infringement consists of the importation of infringing goods.

It has already been noticed that the renewal fees payable by the patentee of a patent so endorsed as aforesaid are, as from the date of the endorsement, to be one moiety only of the fees which would otherwise be payable (*f*).

If at any time there is no existing licence, power is given to the comptroller to cancel the endorsement on the application of the patentee, but in this case the patentee has to pay up the unpaid moiety of all renewal fees which have become due since the endorsement (sub-section (5)).

All such endorsements of patents are to be entered on the register and are to be published in the official journal and in such other manner as to the comptroller may seem desirable for the purpose of bringing the invention to the notice of manufacturers (sub-section (4)).

Actions for infringement.—The sections of the new Act relating to the abuse of monopoly rights and the endorsement of patents with the words "licences of right" have been dealt with in detail, because the provisions are entirely novel and are placed in the forefront of the Act. The other provisions of the Act must be referred to more shortly, although some of them are perhaps of greater practical importance than those.

In future a plaintiff in an action for infringement may succeed in obtaining relief on some claims, notwithstanding that some other claim is invalid. By section 9 of the Act of 1919

a new section (32A) is inserted in the principal Act. It provides that, notwithstanding anything to the contrary appearing in s. 23 of this (*i.e.*, the principal) Act, "if the Court in any action for infringement finds that anyone or more of the claims in the specification, in respect of which infringement is alleged, are valid, it shall, subject to its discretion as to costs and as to the date from which damages should be reckoned, and as to such terms as to amendment as it may deem desirable, grant relief in respect of any of such claims which are infringed without regard to the invalidity of any other claim in the specification. In exercising such discretion, the Court may take into consideration the conduct of the parties in inserting such invalid claims in the specification or permitting them to remain there." This is a very important alteration of the law, not only affecting actions for infringement, but also having a bearing, and possibly a far-reaching result, in the drafting of the claims of specifications; for the tendency will probably be towards multiplicity of claims.

It will be noticed that, subject to the discretion of the Court as to costs and a matter affecting the amount of damages recoverable, and subject to the power of the Court to impose terms as to amendment, a right to relief appears to be given to a plaintiff under the circumstances set forth in the section. Under section 22 of the principal Act, in an action for infringement the Court could allow the patentee to amend his specification by way of disclaimer only, but not by way of correction or explanation; whereas the comptroller, where no such action or any proceeding before the Court for revocation is pending, could allow amendment not only by way of disclaimer, but by way of correction or explanation. But the Court is now given the fuller power. Section 23 of the principal Act, as now amended, debars a plaintiff from recovering damages for the use of the invention before the date of the decision allowing the amendment, unless he establishes to the satisfaction of the Court that the original claim was framed in good faith and with reasonable skill and knowledge. The new provision is to take effect notwithstanding that enactment.

Another alteration affecting proceedings is that a plaintiff is no longer entitled to elect to take an account of profits as an alternative to damages (section 10).

(*To be continued.*)

The Income Tax Commission.

(*Continued from page* 289.)

VII.

THE evidence of Mr. A. L. RYDE, on behalf of the Surveyors' Institution, of which he is a past-President, was mainly concerned with the amount of deduction to be allowed for repairs in the assessment of income from house property, under Schedule A. Theoretically, says Mr. RYDE, "the proper way to assess property for income-tax purposes would be to deal with income obtained from property on the same lines as that derived from a business, deduction of actual and proper expenditure being allowed from the gross income to obtain the net income, the owner being assessed upon the latter." But he does not favour this method in practice on account of the difficulty, as he considers, of making the necessary returns. In fact, this method is now to some extent available for houses up to £70 in London, £60 in Scotland, and £52 in the country, by virtue of section 60 of the Finance Act, 1910, with its extension of rental value under the Finance Act, 1894 (see now Income Tax Act, 1918, Schedule A, No. V, r. 6), and further extension under section 19 of the Finance Act, 1919; but it requires that special claims shall be made for the return of the duty which such a method of assessment shews to be in excess of the duty paid under the ordinary mode; *i.e.*, making a uniform deduction of one-sixth of the income to cover the cost of repairs. This fraction Mr. RYDE considers to be too small, and would substitute one-fourth—though at the present time he says one-third would be nearer the mark; but we gather that he prefers the method of deduction at a flat rate, provided the rate is adequate, to the theoretically more correct method of arriving at net income by deducting the actual cost of maintenance and repairs; though this view hardly seems to have stood the test of the cross-examination to which it was subjected. The result arrived at appears to have been that an owner of house property should his actual net income, just like a trader, and be assessed on that.

We must pass over with but a slight reference the evidence of Major LEONARD DARWIN, who dealt with income tax from the point of view of the Eugenics Education Society. His object is to increase the fertility of the best stocks—to encourage parentage among the married rather than to drive into marriage those who are averse to it—and for this purpose he would extend the present system of allowances for the education of children, both by removing the present limit of £800 a year, and by changing the fixed allowance to a sum varying with income; so that with the larger income the allowance might go up to £250 a year. But whether or no it is possible to promote by the incidence of taxation the production of the best human stock, this has no effect in diminishing the production of bad stock, which is, perhaps, still more important. "In order," says Major DARWIN, "to lessen fertility, we must deal with a wholly different set of eugenic problems."

Mr. BREMNER, who gave evidence on behalf of the Bar Council, drew attention to the obscure condition of income-tax law, a condition not removed by the Consolidating Act of 1918. "In my opinion, as matters stand, a knowledge of income-tax law cannot be obtained by reading the Act which is supposed to state it. In order to form an opinion upon the interpretation of the material provisions of the Act, it is essential to possess a knowledge of the many important decisions which have been given in England and Scotland during the last forty years," and he referred to the collection of them in "Dowell" as enabling those acquainted with them "to express an opinion, with more or less confidence, upon the law"; and (at p. 799), "I do not think anyone can acquire knowledge of income-tax law unless he knows all those cases—800 pages of 'Dowell'—to tell you what the law is"; and he suggested that it should be possible so to frame the Act as to embody the effect of what is at present not to be found in the statute, but only in the decisions of the Courts. Thus the statute should tell the taxpayer in clear and simple language upon what income tax is imposed, and in what manner assessable income is to be deducted. At present all the relevant information on these fundamental points is placed in the first Schedule, where our old friends Schedules A, B, C, D, and E are to be found, with a mass of rules under each arranged in no particular order, and with at least one curious omission. Thus the tax under Schedule D is to be charged "without any other deduction than is by this Act allowed." Mr. BREMNER says, and so far as we can ascertain, with truth, that the Act contains no list or statement of admissible deductions; and, indeed, the use of the word "deduction" is erroneous, for the tax is charged on "profits," and till the proper debits have been made and a balance struck, there are no profits to bear the charge. The fact is that, in Mr. BREMNER's opinion, the whole arrangement of the statute is defective, and he said (p. 790):—

> "15,894. (12) In my opinion any future Income Tax Act should be divided into five parts. Part I should define assessable income, and how the tax upon it should be ascertained. Part II should deal with assessments. Part III should contain the provisions as to appeals. Part IV should deal with the appointment of Commissioners, Surveyors, Collectors and other such matters. Part V should deal with Ireland. The taxpayer is only interested in finding out what he has to pay. The rest of the Act has very rarely to be considered except for administrative purposes."

At the same time it is interesting to notice that Mr. BREMNER regarded simplification of the law as a sacrifice of professional interests (p. 798):—

> "The Income Tax Acts have been my best friends, and therefore I ought not to say anything against them, but to my mind there is a great opportunity now for sweeping all this confusion away."

Perhaps the most important part of Mr. BREMNER's evidence was that relating to procedure on appeals and to claims to repayment. Appeals are in the first instance to the General or the Special Commissioners, and only on a point of law can an assessment be taken by case stated to the High Court. For a complicated case, especially a case which can be brought within a recognized line of decision, Mr. BREMNER prefers an appeal to Special Commissioners; though in a matter depending on business knowledge, a hearing of General Commissioners may be more satisfactory. But the question of the further appeal to the High Court is the more interesting to lawyers, and in particular whether there should be an appeal on the facts as well as on law. On this Mr. BREMNER said in answer to Mr. KERLY (p. 795):—

> "Thinking it all over and looking back on all the cases I have had, I think myself that on the whole you might leave

any appeal on questions of fact where it is now. I think that is the best thing. Of course, occasionally one gets a disappointment; one loses a case that one thinks one should have won, because the Commissioners take what one thinks to be an erroneous view of the facts; but I am bound to say that, looking through the whole of my practice, although there have been such cases, yet I do not think that it would be expedient that you should try the whole thing over again before the Revenue Judge. I am not talking of questions of law at all."

As to obtaining repayment of income tax, Mr. BREMNER advocated the abolition of the present archaic ways of enforcing claims against the Crown and the substitution of a summary process by summons. This suggestion was contained in the following passages in his evidence-in-chief (pp. 791, 792):—

"15,910. . . . I know of only two methods by which the right to repayment can be enforced: (1) by application to the King's Bench Division of the High Court of Justice for a writ of mandamus, directed to the Commissioners of Inland Revenue, requiring them to make repayment, (2) by Petition of Right. Both these methods are cumbrous, costly, highly technical, and can be enforced only after much delay. If it is expressly stated in the Act that the Commissioners of Inland Revenue shall make repayment, a mandamus would, in a proper case, be granted by the King's Bench Division. Numerous sections merely state that the taxpayer shall be entitled to be repaid.

"15,911. (29) In my opinion the right to repayment should be enforceable by procedure which should be simple, speedy, and inexpensive. I would suggest that any person entitled to repayment should be at liberty to enforce his right by a summons before the Revenue Judge calling upon the Commissioners of Inland Revenue to make repayment. In this way much time and cost would be saved."

And later on, when questioned by Mr. ARMITAGE-SMITH as to a proposal which seems to have struck some of the Commissioners as revolutionary, and asked whether he would apply it to claims against all public departments, he said:—

"16,011. . . . I think I would, but I have only considered it with regard to Income Tax. I think I would. In these days, I should like to sweep away all these mandamuses and Petitions of Right, and all that sort of thing. I do not understand what the objection to it is. The interests of the Revenue are not going to suffer, nor do I see that the dignity of the Board of Inland Revenue would suffer. I really see no objection to it. It has been done with great advantage in the Chancery Division. A question arises about the construction of an agreement, or a question arises about a will, and they have what is called an Originating Summons, and the matter comes before the judge and he disposes of it; and that would be a most useful method in this case also.

"16,012. But the fact that you can take out an Originating Summons in Chancery surely has nothing to do with the Crown?—It is so much simpler; it is only a reform in procedure.

"16,013. My only point was that you do not admit that there is any constitutional objection either to your suggestion as it stands, or to your procedure if generalized?—No, I do not admit any objection to my procedure. I think it is simpler; it is certainly less expensive, and it is more speedy. I want to do away with this Petition of Right and mandamus."

This is all obvious enough, but Crown procedure has never yet been treated, as it should be, on the footing of ordinary litigation, and we are glad to have the opportunity of giving publicity to Mr. BREMNER's views which, we are entitled to assume, are those of the Bar Council.

[*To be continued.*]

Book of the Week.

Arguments and Speeches of William Maxwell Evarts. Edited, with an Introduction, by his son, SHERMAN EVARTS. In three volumes. The Macmillan Co., New York. 90s. net.

In the House of Commons, on Monday, Mr. G. Locker-Lampson having asked whether the Chairman of the Income Tax Commission had indicated on what date their report would be presented, Mr. Chamberlain replied:—No precise date has been fixed by the Chairman, but he has informed me that he hopes that the report may be ready before the end of next month.

Correspondence.

Expenses of Production of Deeds.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I have for some years been connected with a local Law Society which publishes a form of agreement for sale and purchase which is largely used in the district. This form contains a clause throwing the cost of production of deeds in the possession of a mortgagee on the vendor.

GEORGE R. PAWSON.

Stanley, S.O., Durham. 24th February.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I have read with interest Mr. Williams' letter in last week's issue regarding the costs of production of deeds held by mortgagees.

My experience, and that of others with conveyancing practices to whom I have mentioned the matter, has been that the purchaser's solicitor rarely inserts a clause throwing on the vendor the costs of production of documents which but for any mortgage or charge would be in the possession of the vendor. However, a clause to this effect is, to my knowledge, invariably and religiously inserted by at least one firm with a large conveyancing practice. The result is rather disheartening, as such clause is consistently and inexorably deleted by the vendor's solicitor when it would be helpful. In cases where it is inapplicable it is allowed to remain!

I observe that Mr. Williams suggests that it is doubtful whether the mortgagee's solicitor is entitled, when acting also for the vendor, to charge for production of deeds held on behalf of the mortgagee.

I do not think that there is much room for doubt, as the practice is well-nigh universal. Moreover, an opinion of the Council of the Law Society to the effect that such charge might properly be made under these circumstances was given as long ago as 1888 (Law Society's Handbook on the Law Practice and Usage of the Solicitor's Profession, 1909 edition, par. 612). And the rule applies equally where the deeds are merely lent to the vendor's solicitor on his undertaking that he holds them on behalf of the mortgagee, and will return them, or else pay off the mortgage (*Ibidem* par. 621).

E. O. WALFORD.

11, Bramshill-gardens, N.W. 24th February.

CASES OF THE WEEK.

Court of Appeal.

Re **BLECKLY. SIDEBOTHAM** *v.* **BLECKLY.** No. 1. 3rd February.

WILL—CONSTRUCTION—GIFT TO CHILDREN—LEGITIMATE AND ILLEGITIMATE CHILDREN—TESTATOR'S ISSUE BY DECEASED WIFE'S SISTER—INTENTION TO INCLUDE ILLEGITIMATE CHILDREN.

A testator who left surviving him three legitimate children and three children by a union with his deceased wife's sister, made gifts by his will to his "sons" and "daughters" in the plural in terms which could not be wholly satisfied, so as to render the will sensible, by confining the gifts to legitimate children.

Held (*reversing* Eve, J., 63 SOLICITORS' JOURNAL, 749), *that the issue of the deceased wife's sister must be included.*

Hill *v.* Crook (*L. R.* 6 *H. L.* 265) *applied.*

Appeal by three defendants from a decision of Eve, J. (reported 63 SOLICITORS' JOURNAL, 749), on an originating summons raising the question whether a testator, by a gift in his will to his children, intended to benefit his illegitimate issue by a union with his deceased wife's sister. The testator, Charles Arnold Bleckly, was married in 1888, and had one son and two daughters, one of whom was still unmarried. In 1894 his wife died, and in 1896 he went through, at Calais, a ceremony of marriage with his deceased wife's sister, Ada M. Munton, and he lived with her until his death in 1917, and by her had three children, one daughter and two sons. By his will, dated 7th May, 1917, after appointing the Union of London and Smith's Bank to be his trustee, he gave his house, 5, Arundel-terrace, Kemp Town, and furniture to his trustee upon trust to permit his "wife," Ada Morton Bleckly, to occupy and use them during her life, "but only until she shall marry again," and on her death or re-marriage the property was to fall into the residuary estate. He gave his residuary real and personal estate upon trust for conversion and investment and to pay the income "to my said wife during her life, but only until she shall marry again," and he expressed his wish that his wife should provide out of her income for his "unmarried daughters," and, after her death, he directed his trustee to raise £1,000 for each of his daughters (except a named one already married) who had attained or should attain twenty-one or had married or should marry, and subject thereto to stand possessed of his residuary estate in trust for all or any of his sons or a son living at his death who had attained or should attain the age of twenty-one years, and if more than one, in equal shares. The

testator died on 23rd May, 1917. His only legitimate son was then over twenty-one, while his illegitimate sons were both under twenty-one, and he had only one legitimate unmarried daughter. The trustee took out an originating summons to determine whether Ada Bleckly and her children were entitled to take under the will. Eve, J., held that Ada Bleckly was entitled to a life interest under the will until she should marry, but that her children were not entitled to any share under the gifts to "sons" and "daughters," as there were legitimate children in existence to take, and others might be born, and therefore the exceptions to the general rule stated in *Hill* v. *Crook* (L. R. 6 H. L. 265) did not apply. The children of Ada Bleckly appealed.

THE COURT allowed the appeal.

Lord STERNDALE, M.R., after stating the facts and reading the material clauses of the will, said that the question was whether the children of Ada M. Munton, generally known as Ada Bleckly, took anything under the testator's will. There had been a question whether Ada Munton was entitled to a life interest under the will, but that was decided by Eve, J., in her favour, and there was no appeal. There was no question but that the testator spoke of her as his wife in the will. The word "children" *primâ facie* meant legitimate children, and the meaning ought not to be lightly or easily displaced. It was not to be so displaced merely because the Court might think the testator had it in his mind to benefit illegitimate children. The question was whether there were enough indications in the will to enable the Court to say that illegitimate children must be included. He (his lordship) was assuming, for the purposes of the present case, that the children in question were illegitimate, but counsel had intimated that, if necessary, he was prepared to argue that they were legitimate. The case which was always referred to on the question whether illegitimate children were included was *Hill* v. *Crook* (L. R. 6 H. L. 265), where Lord Cairns laid down two classes of exceptions to the ordinary rule that "children" meant legitimate children only. The first was where it was impossible for legitimate children to take under the terms of the will, but that was not the case here. The second exception was stated in the language of the learned lord as follows (at p. 283):—"Where there is upon the face of the will itself, and upon a just and proper construction and interpretation of the words used in it, an expression of the intention of the testator to use the term 'children,' not merely according to its *primâ facie* meaning of legitimate children, but according to a meaning which will apply to, and which will include, illegitimate children." Those two exceptions had been held in more than one case to be complete and exhaustive. In his (his lordship's) opinion the present case came within the second exception. There was enough, on the face of the will itself, to shew that the testator must have intended to include these illegitimate children. There was some support for this, though not enough by itself, in the way in which the testator throughout spoke of their mother as "my wife." As Lord Cairns said in the same case (at p. 285):—"It appears to me that the terms 'husband' and 'wife,' 'father' and 'mother,' and 'children' are all correlative terms. If a father knows that his daughter has children by a connection which he calls a 'marriage' with a man whom he calls her 'husband,' terming the daughter the 'wife' of that husband, I am at a loss to understand the meaning of language if you are not to impute to that same person when he speaks of the 'children' of his daughter this meaning, that as he has termed his daughter and the man with whom she is living 'wife' and 'husband,' so also he means to term the offspring born of that so-called 'marriage' the children according to that nomenclature." Of course, that was not enough in the present case, and was only a slight indication of the intention of the testator. But here it would be found that it was impossible to give full and complete meaning to the provisions of the will, unless the illegitimate children were included in the sons and daughters to take under it. The first and most important expression of that intention in the will was the direction that "my said wife shall out of such income provide for my unmarried daughters." At the date of the will the testator only had one legitimate unmarried daughter. Then, again, there were other expressions, "each daughter of mine living at my death" and "son or sons living at my death." There was authority to shew that where words were used in the plural, and could not be satisfied by treating the gift as one to legitimate children only, there being but one legitimate child, the illegitimate child or children might take under the gift, together with the legitimate child: *Gill* v. *Shelley* (2 Russ. & My. 336) and *Leigh* v. *Byron* (1 Sm. & Giff. 486). In both those two cases the parents of the children were dead, and there could be no possible increase in the number of the legitimate children. Here the testator and Ada M. Munton were both alive at the date of the will, but no more legitimate children could have come into existence who could take under the present will, because upon the testator's marriage it would have been *ipso facto* revoked. Therefore the class of legitimate children was effectually closed. That fact made the rule laid down in those two cases applicable to the present case. The learned judge, however, took a different view, from which he (his lordship) regretted that he must dissent, and seemed in his judgment to have laid stress on the fact that the testator must have known these three children were illegitimate. That, however, seemed to his lordship to work rather in favour of including them. When he used words in the plural, so far as they went, they must have meant illegitimate children. The Court was bound to interpret the case not by the testator's own presumed knowledge of the law, but by the law as it existed in fact. The appeal would be allowed.

WARRINGTON and YOUNGER, L.JJ., delivered judgment to the same effect, the latter observing that the only difficulty created by the will was that the testator described all the beneficiaries as "my children," and did not refer to Ada Bleckly as being their parent.—COUNSEL, *Tomlin*, K.C., and *Dighton Pollock*; *H. Christie* (*C. A. Bennett* with him). SOLICITORS, *Coward & Hawksley, Sons & Chance*; *P. F. Walker*, for *Field & Sons*, Liverpool.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

BURCHELL *v.* THOMPSON. J. E. HARRISON (LIM.), Claimants.

No. 2. 27th January.

BILL OF SALE—VALIDITY—"TRUE COPY" FILED WITH REGISTRAR—ADVANCE TO THIRD PARTY—STATEMENT OF RATE OF INTEREST—OMISSION OF WORDS—"PER ANNUM"—NO ACKNOWLEDGMENT BY GRANTOR—BILLS OF SALE ACT, 1878 (41 & 42 VICT. C. 31), S. 10 (2)—BILLS OF SALE ACT (1878) AMENDMENT ACT, 1882 (45 & 46 VICT. C. 43), S. 9—FORM IN SCHEDULE.

By a bill of sale, made 29th January, 1919, between the defendant, T., as grantor, and J. E. H. (Limited), the claimants, as grantees, it was provided that "in consideration of the sum of £250 now paid by the grantees to Gordon Carpenter, at the request of the grantor, he, the grantor, doth hereby assign unto the grantees and their assigns" certain chattels "by way of security for the payment of the sum of £250 and interest thereon, at the rate of 55 per cent. per annum, and the grantor doth further agree and declare that he will duly pay to the grantees the principal sum aforesaid, together with the interest then due, by "twelve monthly instalments of £15 each until 29th January, 1920, when the balance of the principal and interest should be paid." In the copy of the bill of sale filed with the registrar, after stating the rate of interest, the words "per annum" were omitted. In an action in the county court, one H. B. obtained judgment against T. for £7 19s. 6d., and issued execution and took possession of the goods comprised in the bill of sale. He averred that the grantees' bill of sale was bad on two grounds: (1) That owing to the omission of the two words "per annum" a true copy had not been registered, as required by section 10 (2) of the Act of 1878, and (2) that as, after setting out the payment to Gordon Carpenter, at the request of the grantor, the words "the receipt of which the said grantor hereby acknowledges" were not added, the bill was not "in accordance with the form in the schedule," as required by section 9 of the Amendment Act, 1882.

Held, that the bill of sale was void on both grounds.

Appeal from a judgment of the Divisional Court reversing the decision of the judge of the Dorking County Court. The facts sufficiently appear from the headnote. The county court judge held that the bill of sale was bad on both grounds, being of opinion as to the second point that it was covered by *Davies* v. *Jenkins* (1900, 1 Q. B. 133), and he gave judgment for the execution creditor. The claimants appealed to the Divisional Court (Lush and Sankey, JJ.), who, reversing the decision of the county court judge, held the bill of sale was valid. The execution creditor appealed.

BANKES, L.J., said the question was whether a bill of sale given by the judgment debtor party, William Thompson to John E. Harrison (Limited), registered money-lenders, was, or was not, a void bill of sale. The bill was said to be void on two grounds: (1) because it was not in accordance with the form given in the schedule, and (2) that the copy of the bill of sale which was registered was not a true copy. The first point arose under section 9 of the Act of 1882. That section was quite clear; it gave no discretion at all to the Court, and the only question that could arise under the section was whether or not a bill of sale was, or was not, in accordance with the form in the schedule. In *Ex parte Parsons* (16 Q. B. D. 532), it was laid down that if the arrangement between the parties could not be made in accordance with the form in the schedule it could not be made at all. The section did not provide that the bill of sale must be in the form, but the provision was that the bill of sale must be in accordance with the form, and learned judges had at different times indicated tests by which a particular transaction might be considered: see *Ex parte Stanford* (17 Q. B. D. 259), *Thomas* v. *Kelly* (13 App. Cas. 506), and *Parsons* v. *Brand* (25 Q. B. D. 110). Counsel for the appellant pointed to the importance that had always been attached to the insertion in a deed of a receipt for consideration money, and how, before the Conveyancing Act, great importance was attached to indorsing the receipt on the outside of the deed, as well as including it in the body of the deed: see *per* Fry, L.J., in *Bickerton* v. *Walker* (31 Ch. D., at p. 159). It was quite clear that since the passing of the Conveyancing Act, 1881, the insertion in the body of a deed of a receipt for the consideration was of very material importance, not as between the immediate parties to the deed, but as between one of the original parties and a subsequent purchaser, and that provision in the Conveyancing Act applied to a bill of sale. He agreed with the view expressed by Bowen, L.J., in the same case that the omission of the receipt for the consideration money had the result that the instrument as drawn would, in virtue of that omission, have a legal effect which fell short of that which would result from the statutory form. In the present case, therefore, the bill of sale must be held to be void, as not being in accordance with the form. He thought, moreover, that the appeal must also succeed on the second ground. The object of registering the bill of sale was to prevent the person who gave the bill, and remained in apparent enjoyment of the property comprised in that bill of sale, from entirely concealing their real position. Obviously a person who by searching could ascertain what the real position of the person giving the bill was would not obtain the information which the Legislature intended they should have, if the document which was filed was not a true copy of the original. The words "a true copy" could only

mean that every material provision which was contained in the original was contained in the copy. There might be cases in which some material provision might be omitted in one part of the document, or one part of the copy, but there might be something to be found in some other part of the copy which would remedy that omission, so that reading the document as a whole the omission became immaterial. What had been omitted here were the words "per annum." The interest according to the original was to be 55 per cent. per annum. It was stated to be "per annum" in the original; it was omitted in the copy. How could it be said that such an omission was immaterial. There was nothing in the other provisions of the copy which would enable any person reading that copy to be certain as to what the rate of interest in the original was. A copy which left the reader in the position that he must guess or jump at a conclusion as to what the original contained could not, in any proper sense of the word, be called a true copy of that original. In his opinion the bill was bad on both grounds, and the appeal should be allowed, with costs.

SCRUTTON and ATKIN, L.JJ., gave judgment to the like effect. Appeal allowed.—COUNSEL, for the execution creditor, *Clayton*, K.C., and *G. F. Kingham*; for the claimants, *Neilson*, K.C., and *S. J. Duncan*. SOLICITORS, *Appleton & Co.*; *G. R. Cran*.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re **MASSEY. RAM** *v.* **MASSEY.** Eve, J. 30th January.

WILL — LEGACY — DEATH DUTIES — IMMEDIATE LEGACIES — DEFERRED LEGACIES—"TESTAMENTARY EXPENSES INCLUDING DEATH DUTIES"—DIRECTION TO PAY—WHETHER LEGACIES FREE OF DUTY.

A testatrix, who made her will in 1896 *and died in* 1919, *bequeathed several legacies, some of which were immediately payable, and others were only payable upon the death of the tenant for life. She directed her executors to pay "testamentary expenses including death duties."*

Held, that none of the legatees were entitled to have the duties payable on their respective interests discharged out of the residuary personal estate.

The testatrix made her will in 1896, and died in 1919. Between those dates there had been several changes in the death duties, and the question raised by this summons was whether the beneficiaries were entitled to have the duties discharged out of residue, or whether such beneficiaries, one of whom was the husband of the testatrix, ought to provide for the duties out of their respective interests. The testatrix bequeathed several legacies, some of which were immediately payable, and some were deferred until the death of her husband, and after bequeathing some annuities she inserted the following direction:—"I direct my executors after payment of all and singular my debts, funeral and testamentary expenses including death duties, and the payment of all legacies which I have by this my will, or shall by any codicil hereto have directed to be paid immediately, and to the purchase or setting apart of the said annuities to invest the net residue of my personal estate."

EVE, J., said there were two sets of legatees, the one being those whose legacies were to be immediately paid, and the other whose legacies were to be deferred until after the death of the husband. Were either or both of these classes entitled to have the duties discharged out of the residuary personalty? The language of the testatrix in the direction given to the executors negatived any intention on her part to have any fund set apart to answer the duties payable on the deferred legacies, and there was nothing in the will to support the claim put forward by the deferred legatees. Were the other legatees whose legacies were to be paid immediately in any better position? Did the words "testamentary expenses including death duties" extend to duties primarily payable by the beneficiaries? This was not a case of a separate direction for payment of death duties which might amount to an additional legacy of the amount of the duty. It did not purport to be a direction for payment of death duties generally apart from testamentary expenses. The whole passage related to the discharge of functions imposed on the executors as executors setting out to clear the residue. For these reasons there was great difficulty in attaching to the expression the meaning contended for by the immediate legatees, and it was necessary to consider what other construction it was capable of. It must be borne in mind that when this will was made, and for many years afterwards, the true construction to be given to the phrase "testamentary expenses" was uncertain. Whether it extended to cover estate duty payable on personalty was a matter of doubt, and that doubt was not resolved until the decisions in *Re Lewis* (1900, 2 Ch. 176, 180) and *Re Clemow* (1900, 2 Ch. 182). There was, therefore, at the date of this will a reason why a testator who intended that the estate duty on the personalty should be paid out of residue should expresaly so state. The direction given by this testatrix amounted to this, and nothing more, that she desired her testamentary expenses to be paid by her executors, and if the words "testamentary expenses" included the death duties payable by her executors, that was enough, but if they did not, then she wished to make it clear that she intended those death duties to be paid as though they were included in the expression. If that was the true effect of the direction it did not, according to the decisions just mentioned, add anything to the expression "testamentary expenses," but at the date of the will this result was not known. The testatrix never intended by those words to give additional benefits to the beneficiaries. All she meant was that her executors were to pay such duties as were by law payable out of her estate, and this irrespective of the question whether or no they would be included in a simple direction to pay testamentary expenses. None of the duties, therefore, payable in respect of the immediate legacies were payable out of residue.—COUNSEL, *Roope Reeve; G. Simonds; Howard Wright; Devonshire*. SOLICITORS, *Fladgate & Co.; Haywood & Ram*, for *Cross, Ram, & Son*, Halesworth; *Golding, Hargrove, & Golding*.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Re **SALES. POWSLAND** *v.* **ROBERTS.** Astbury, J. 15th October.

EXECUTOR—LEASEHOLD HOUSES—FUTURE CONTINGENT LIABILITIES—DISTRIBUTION OF THE ESTATE—FORM OF ORDER.

It is competent to an executor in certain circumstances to distribute his testator's estate without retaining any fund to meet future contingent liabilities in respect of leaseholds.

Re Nixon (1904, 1 *Ch.* 638) *applied, and, in the absence of precedent, form of the order in such a case settled by the judge.*

This was a summons, *inter alia*, asking for an order that executors and trustees might, after payment of the testator's funeral and testamentary expenses and debts (other than future contingent liabilities under certain leases), and legacies and expenses, be at liberty to distribute the residue among the charities without setting aside any part of the residue to meet future contingent liabilities. The facts were as follows:—The testator, by his will made in 1917, appointed the plaintiff and defendant executors and trustees, and after certain specific devises and bequests devised and bequeathed the rest of his property to his trustees upon trust for sale, and to apply the proceeds in paying his funeral and testamentary expenses, debts and legacies. He then gave several pecuniary legacies free of duty, and directed his trustees to divide his residue between certain charities. By a codicil he bequeathed two leasehold houses to the defendant, subject to the ground-rent covenants and conditions. He died in 1918, leaving, *inter alia*, certain leasehold houses for a term of ninety-four years from 1868, of which he had become assignee. Some were sublet for the whole term and some were sublet for the whole term less three days. The executors desired to distribute his estate, and issued this summons.

ASTBURY, J., after stating the facts, said: I make the order which has been drawn up by the registrar in default of any published precedent, and it is in shortened form as follows:—The application of the plaintiff . . . coming on this day . . . and upon hearing counsel . . . and upon reading . . . and the defendant Roberts, by his counsel, consenting to take an assignment of the 1868 lease, including the houses A and B specifically bequeathed to him, at the yearly ground rent of £15, subject to the under-leases, and the plaintiff and the defendants, by their counsel, consenting thereto, this court doth order that the defendant Roberts, notwithstanding that he is an executor and trustee of the testator's will and codicil, be at liberty to accept such assignment accordingly, upon such terms as the executors and trustees of the said will and codicil may think fit, and the plaintiff, by his counsel, submitting to account, it is ordered that the following accounts and inquiry be taken and made, that is to say:—(1) An account of the personal estate not specifically bequeathed of the above-named testator come to the hands of the plaintiff and the defendant Roberts, the executors of his said will, or either of them, or to the hands of any other person or persons by the order or for the use of the plaintiff or the said defendant, or either of them. (2) An account of the testator's debts. (3) An account of the testator's funeral expenses. (4) An account of the legacies and annuities given by the testator's will. (5) An inquiry what parts, if any, of the testator's personal estate are outstanding or undisposed of. And it is ordered that the testator's personal estate, not specifically bequeathed, be applied in payment of his debts and funeral expenses in a due course of administration, and then in payment of the legacies and annuities given by his will. But none of the said accounts or the said inquiry, except account No. 2, are to be proceeded with without the consent of the judge. And upon payment of the said debts, or upon it being certified that there are no debts, it is ordered that the plaintiff and the defendant Roberts do divide the residue of the testator's estate, after payment of the debts (if any) and the costs hereinafter mentioned, among the parties beneficially entitled thereto under the testator's will, without setting aside any part thereof to meet future contingent liabilities in respect of leases granted or assigned to the testator. And it is ordered that the costs of the plaintiff and of the defendants of the said application be taxed by the Taxing Master as between solicitor and client, and be paid out of the testator's residuary estate, and the parties are to be at liberty to apply.—COUNSEL, *J. Lucie Whitaker; Whitmore Richards; Dighton Pollock; L. W. Byrne*. SOLICITORS, *Charles A. Piper; Norton, Rose, Barrington, & Co.; Watson, Sons, & Room*.

[Reported by LEONARD MAY, Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

ALTON *v.* **ALTON.** McCardie, J. 2nd February.

RESTITUTION OF CONJUGAL RIGHTS—PRACTICE—PROOF OF SERVICE ON RESPONDENT—ADMISSION INDORSED ON CITATION.

The duly identified signature of the respondent in the citation admitting service, is, in general, sufficient proof of service.

This was a wife's suit for restitution of conjugal rights. The respondent, on being served with the citation and copy petition in the suit, had indorsed on the citation an admission that he had been served with the proceedings, and the petitioner identified his signature and handwriting.

McCARDIE, J., held that, in the absence of special circumstances, it was sufficient if the signature of the respondent on the citation admitting service was identified by the petitioner, without calling the process-server, who actually witnessed the signature of the respondent on receipt of the papers.—COUNSEL, *J. H. Murphy*. SOLICITORS, *Chas. Russell & Co.*

[Reported by C. G TALBOT-PONSONBY, Barrister-at-Law.]

Court of Criminal Appeal.

REX *v.* CARRUTHERS. Earl of Reading, C.J., A. T. Lawrence, and Avory, JJ. 9th February.

CRIMINAL LAW—FALSE PRETENCES—SENTENCE—LONG INTERVAL OF HONEST WORK—REDUCTION OF SENTENCE.

A sentence of three years' penal servitude for false pretences after a series of previous convictions reduced to nine months' imprisonment with hard labour because the appellant for ten years led an honest life and acquired a good reputation.

The appellant pleaded guilty to obtaining the sum of £40 by means of false pretences, and was sentenced to three years' penal servitude. In his early days he had been convicted of crime on various occasions. In January, 1909, he was sentenced to three years' penal servitude for larceny. From the time of his release in 1911 until 1918, when he committed the offence to which he had now pleaded guilty, he had led an honest life. Early in 1915 he joined the Army, and was attached to the Inland Water Transport (Royal Engineers). He was promoted to the rank of quartermaster-sergeant, and was placed in charge of a considerable number of tugboats. He displayed undoubted gallantry during that time, for, in June of that year, he was decorated for courage in the performance of arduous and dangerous duties. He received the O.B.E. In 1918 he committed some irregularities when in charge of a considerable number of tugboats. He obtained sums of money, which he dealt with in an improper manner. In November, 1918, he left the Army, and eventually obtained employment as master of a tugboat at wages of £8 10s. per week. He conducted his work very well, and earned the approval of his employers. A few months after he had obtained that employment, pressure was brought to bear on his employers by a representative of the Tugboatmen's Union, of which the appellant was not, nor was he eligible to be, a member. As a result of this pressure the appellant lost his employment, and afterwards resorted to crime again. In addition to the offence to which he pleaded guilty, there were nine other offences of a similar character which were taken into consideration by the Recorder in sentencing him.

Earl of READING, C.J., delivered the judgment of the Court. His lordship referred to the facts as above set out, and said that the Court had received a communication from a firm offering the appellant employment. The Court was anxious, if possible, to give the appellant a chance of leading an honest life, but, in the circumstances, especially having regard to the offences which were taken into account by the Recorder in sentencing the appellant, it was impossible for the Court to deal with the case as they would have done if there had been only two or three offences against him. Nevertheless, the Court thought that the sentence of three years' penal servitude was, in all the circumstances, too severe, especially having regard to the fact that since 1911, when he was released after serving his last previous sentence, he had led an honest life, and acquired a good reputation. The sentence would be reduced to nine months' imprisonment with hard labour. Sentence reduced.—COUNSEL, *Sandlands*, for the Crown. SOLICITOR, *Director of Public Prosecutions*.

[Reported by T. W. MORGAN, Barrister-at-Law.]

REX *v.* WILLIAMS. REX *v.* WOODLEY. Earl of Reading, C.J., A. T. Lawrence and Avory, JJ. 9th February.

CRIMINAL LAW—SHOP-BREAKING—WAREHOUSE-BREAKING—CONSPIRACY TO BREAK AND ENTER—ABSTRACT OF INDICTMENT HANDED TO JURY—NOTES OF PREVIOUS CONVICTIONS ON ABSTRACT—DISCLOSURE TO THE JURY—IRREGULARITY—PROVISO—NO SUBSTANTIAL MISCARRIAGE OF JUSTICE—CRIMINAL APPEAL ACT, 1907 (7 ED. 7, c. 23), s. 4.

The communication of previous convictions to the jury is not a fatal irregularity if there is no substantial miscarriage of justice.

The appellants were convicted of shop and warehouse breaking and of conspiracy to break and enter a shop and a warehouse. As the jury were about to retire to consider their verdict an abstract of the indictments was handed to them. At the foot of this abstract there were some notes to the effect that Woodley had been previously convicted of horse-stealing, and Williams of house-breaking. These notes were not noticed at the time when the abstract was handed to the jury. It was contended on behalf of the appellants that this was a serious irregularity which avoided the trial, and that the convictions ought not to stand. On the other hand, it was contended for the Crown that the evidence was so strong and so cogent against the appellants that, notwithstanding the irregularity, which was admitted, no substantial miscarriage of justice had actually occurred, and that therefore the appeals should be dismissed under the proviso to section 4 of the Criminal Appeal Act, 1907. The proviso is as follows:—"Provided that the Court may, notwithstanding that they are of opinion that the point raised in the appeal might be decided in favour of the appellant, dismiss the appeal if they consider that no substantial miscarriage of justice has actually occurred."

Earl of READING, C.J., in giving the judgment of the Court, said that the placing of the information with regard to the previous convictions in the possession of the jury was a serious irregularity, and therefore if the case rested there the appellants would have been entitled to an acquittal. But the Court had power under the proviso to section 4, notwithstanding the irregularity, to dismiss the appeal if the Court considered that no substantial miscarriage of justice had actually occurred. In considering the meaning of the words "no substantial miscarriage of justice has actually occurred," what the Court had to consider was whether, on the facts, notwithstanding the irregularity, the only reasonable and proper verdict would be one of guilty, and if that was so, there was no miscarriage of justice. It was unnecessary to go into the details of that case. It was sufficient to say that the Court had come to the conclusion, having regard to the evidence against the appellants, that the jury must inevitably have arrived at the same verdict of guilty against the appellants, and therefore the irregularity did not affect the verdict, and the appeals must be dismissed. Appeals dismissed.—COUNSEL, *Sir Norris Foster*, for the appellants; *Lort-Williams*, for the Crown. SOLICITORS, *Wellington & Clifford*, Gloucester, for the appellants; *Director of Public Prosecutions*.

[Reported by T. W. MORGAN, Barrister-at-Law.]

CASES OF LAST SITTINGS.

High Court—Chancery Division.

Re **MUNSTER (an Enemy).** Russell, J. 19th December.

REVENUE—LIABILITY OF CUSTODIAN OF ENEMY PROPERTY TO SUPER TAX—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), s. 41—FINANCE (1909-10) ACT, 1910 (10 ED. 7, c. 8), ss. 66 & 72—TRADING WITH THE ENEMY AMENDMENT ACT, 1914 (5 GEO. 5, c. 12), PREAMBLE AND s. 5.

The custodian of enemy property does not receive profits and gains of the property as agent or receiver of the enemy within section 41 of the Income Tax Act, 1842, nor does the property in his hands belong to the enemy. The beneficial ownership thereof is in a state of statutory suspense or abeyance.

Daimler Co. (Limited) *v.* Continental Tyre and Rubber Co. (Great Britain) (Limited) (1916, 2 *A. C.* 347) *applied*.

The Court, however, can, and in this case did, under its discretion under section 5, direct the custodian to pay the Commissioners of Inland Revenue the sum agreed upon for super tax.

In August, 1914, one Munster owned an estate in Sussex, and certain shares in British companies of considerable value. He became an enemy within the Trading with the Enemy Amendment Act, 1914, and by orders dated 6th May, 1915, and 4th July, 1916, the estate and the shares and securities became vested in the Public Trustee as custodian, under section 4 of the Trading with the Enemy Amendment Act, 1914 (5 Geo. 5, c. 12). In March, 1919, the Special Commissioners for Income Tax assessed the Public Trustee to super tax for the years 1915-1916, 1916-1917, 1917-1918 and 1918-1919, as agent or receiver for Munster. The Public Trustee disputed both the legality and the amount of the assessment, and the question now was whether the Public Trustee was liable.

RUSSELL, J., in the course of a considered judgment, and after stating the facts, said: Two questions arise for decision here. First, did the custodian receive the profits and gains of the property as agent or receiver of Munster within section 41 of the Income Tax Act, 1842? And the second is: Did those profits and gains belong to Munster? In my judgment, the phraseology used in the preamble and section 5 of the Trading with the Enemy Amendment Act, 1914, establish

this—that property paid to and vested in the custodian pending its disposition by Order in Council after the termination of the war is removed from the control and beneficial ownership of the enemy during the interval. Whether and to what extent the enemy will recover the beneficial ownership depends on arrangements to be made at the conclusion of peace. That view does not involve confiscation, or depart from the principles set forth by Lord Finlay in *Hugh Stevenson & Sons (Limited)* v. *Aktiengesellschaft für Castonnagen Industrie* (1918, A. C., at p. 244), and by Lord Haldane (at p. 247), and by Lord Parker in *Daimler Co. (Limited)* v. *Continental Tyre and Rubber Co. (Great Britain) (Limited)* (1916, 2 A. C., p. 347). The beneficial ownership is, as a result of the Act of 1914, in statutory suspense or abeyance during that period, the custodian having meanwhile limited powers of dealing with the property. The answer to the questions is that the custodian has not received the profits and gains as agent or receiver for Munster, and in his hands they do not at the present time belong to Munster. The result is that the custodian is not liable to be assessed. As, however, Munster can never properly ask to receive back the property without payment of a sum equal to the amount of super tax which but for the war he would have had to pay, this is a case for the exercise of the Court's discretion under section 5, subsection (1), and, accordingly, the custodian will be directed to pay to the Commissioners such sum as may be agreed between them.—COUNSEL, *Sir Ernest Pollock*, S.-G., and *Austen Cartmell*: *Sir Gordon Hewart*, A.-G., *W. R. Sheldon*, *J. H. Parr*, and *R. P. Hills*. SOLICITORS, *Coward & Hawkesley, Sons, & Chance*; *Solicitor for the Inland Revenue*.

[Reported by L. M. MAY, Barrister-at-Law.]

New Orders, &c.

Supreme Court, England.

MATRIMONIAL CAUSES RULES.

ADDITIONAL RULE, DATED 23RD FEBRUARY, 1920, FOR THE PROBATE, DIVORCE AND ADMIRALTY DIVISION OF HIS MAJESTY'S HIGH COURT OF JUSTICE IN DIVORCE AND MATRIMONIAL CAUSES.

Whereas the Rule Committee of the Supreme Court of Judicature did, on the 4th day of February, 1920, make a Rule of the Supreme Court (Solicitors' Remuneration), which is numbered Order 65, Rule 10B;

And whereas it is desirable that there should be uniformity of practice upon the subject with which the said Rule deals;

Now, I, the Right Honourable Sir Henry Edward Duke, President of the Probate, Divorce and Admiralty Division of the High Court of Justice, do, pursuant to section 53 of the Statute 20 and 21 Vict. cap. 85, and of section 18 of the Statute 38 and 39 Vict. cap. 77, make the following Additional Rule concerning the practice and procedure in Divorce and Matrimonial Causes.

Henry Edward Duke, President.

23rd February.

ADDITIONAL RULE.

224. The Provisions of Order 65, Rule 10B, of the Rules of the Supreme Court of Judicature, made and dated the 4th day of February, 1920, shall be applied on Taxation of Costs in Divorce and Matrimonial Causes so long as such rule shall remain in force.

Henry Edward Duke, President.

DIVORCE AND MATRIMONIAL CAUSES.

(SOLICITORS' REMUNERATION) RULE, 1920.

Whereas on the 4th day of February, 1920, Order 65, Rule 10B, of the Supreme Court Rules was declared to be urgent, and made to come into force on the 16th day of February, 1920, as a Provisional Rule, I do hereby direct that, on the same grounds of urgency, pending the publication of an Additional Rule, to be made for Divorce and Matrimonial Causes dealing with the same subject, the Registrars on taxation of costs in Divorce and Matrimonial Causes do apply from and after the date hereof the provisions of the said Order 65, Rule 10B.

Henry Edward Duke, President.

23rd February.

Board of Trade Order.

TRADE MARKS ACTS, 1905 TO 1919.

Notice is hereby given, that the Board of Trade intend to make Rules under section 60 of the Trade Marks Act, 1905, and that copies of the draft Rules may be obtained from the Patent Office at the price of 6d. a copy.

As the Act of 1919 comes into force on 1st April next, it is necessary for the convenience of the public that the Rules should be made by the Board of Trade at the earliest possible moment.

The Colonial Stock Act, 1900.

NOTICE.

Pursuant to section 2 of the Colonial Stock Act, 1900, the Lords Commissioners of His Majesty's Treasury hereby give notice, that the undermentioned Stocks have been added to the List of Stocks in respect of which the provisions of the Colonial Stock Act, 1900, have been complied with:—

Nigeria Government 6 per cent. Inscribed Stock, 1949-1979.
Gold Coast Government 6 per cent. Inscribed Stock, 1945-70.

Stamp Duty Compounded.

The Commissioners of Inland Revenue state that the Stamp Duty payable on transfers of £1,500,000 Western Australia Government Five-and-Threequarter per Cent. Stock, 1930-1940, and on transfers of Queensland Six per Cent. Stock, 1930-1940, has been compounded. Transfers will therefore be exempt from Stamp Duty.

Ministry of Food Orders.

THE BRITISH HIDES (SALES) ORDER, 1920.

1. *Permits.*]—(*a*) A person shall not on and after the 1st February, 1920, either on his own account or on behalf of any other person, buy or take delivery for the purposes of tanning any hides of the kinds mentioned in the Schedule hereto, derived from cattle slaughtered in the United Kingdom, unless he is the holder of a permit for the time being in force, issued by or under the authority of the Food Controller, or at prices exceeding the maximum prices applicable under this Order.

Until further notice, permits in force on the 31st January, 1920, issued by the Director of Raw Materials under the British Hides (Dealings) Order, 1918, made by the Army Council, or issued under any other Order so made, shall be deemed to be issued under this Order.

(*b*) The maximum prices applicable under this Order shall, until further notice, be the prices set out in the Schedule hereto, or such other prices as in any particular case may be permitted by or under the authority of the Food Controller.

2. *Conditions of permits.*]—The holder of a permit issued or deemed to be issued under the provisions of this Order, shall comply with all the terms and conditions thereof. All persons concerned shall furnish such particulars as to their sales or purchases or other dealings in hides and all such further information as may be required by or on behalf of the Food Controller.

3. *Penalties.*]—Infringements of this Order are summary offences against the Defence of the Realm Regulations.

4. *Interpretation.*]—For the purposes of this Order "hides" shall include calfskins and kips.

5. *Title.*]—This Order may be cited as the British Hides (Sales) Order 1920.

30th January.

[*Schedule of Maximum Prices for Hides.*]

ORDER DATED 3RD FEBRUARY, 1920, AMENDING THE BEER (PRICES AND DESCRIPTION) ORDER, 1919.

The Food Controller hereby orders that the Beer (Prices and Description) Order, 1919, as amended (hereinafter called the Principal Order) [S.R. & O., Nos. 103, 565, 857, and 1875 of 1919], shall be further amended as follows:—

1. In Clause 11 of the Principal Order the following words shall be deleted:—

"The expression 'Beer' shall include ale, porter, spruce beer, black beer, and any other description of beer,"

and the following words shall be substituted therefor:—

"The expression 'Beer' shall include ale, stout, porter, and any description of beer, other than spruce or black beer brewed at an original gravity of not less than 1,200 deg."

2. In each of the Schedules to the Principal Order the columns headed "Half a reputed pint," "A reputed pint," and "A reputed quart" shall be deleted, and the following paragraph shall be added at the end of each schedule :—

"Where bottled beer is sold in a bottle containing less than an imperial quart but containing a quantity not specified in Column 3 above, the maximum price shall be a price at the rate applicable to bottled beer of a like original gravity sold in a bottle containing the next greater quantity specified in Column 3. Where bottled beer is sold in a bottle containing more than one imperial quart, the maximum price shall be a price at the rate applicable to bottled beer of a like original gravity sold in a bottle containing one imperial quart. In either case, in estimating the maximum price a broken halfpenny shall be reckoned as a halfpenny."

3. Sub-clause 4 (*a*) (i) of the Principal Order shall be deleted and the following sub-clause shall be substituted therefor :—

"(i) The Brewer or dealer disposing of such beer shall state on the invoice :

"(1) in the case of beer delivered in a barrel or cask the maximum price at which the beer in each such barrel or cask may under this Order be sold by imperial pint in a public bar ;

"(2) in the case of beer delivered in bottles the maximum price at which the beer in each such bottle may under this Order be sold in a public bar."

4. Copies of the Principal Order hereafter to be printed under the authority of His Majesty's Stationery Office shall be printed with the amendments provided for by this Order, and the Principal Order shall, on and after the 1st March, 1920, be read and take effect as hereby amended.

3rd February.

THE RATS ORDER, 1918.

Notice of Revocation.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as on the 7th March, 1920, the Rats Order, 1918, as amended [S.R. & O., No. 1071 of 1918 and No. 339 of 1919], but without prejudice to any proceedings in respect of any contravention thereof.

4th February.

THE IMPORTED GRAIN (IMPORTERS' PRICES) ORDER, 1919.

Notice.

In exercise of the powers reserved to him by Clause 2 of the Imported Grain (Importers' Prices) Order, 1919 [S.R. & O., No. 1295 of 1919], and of all other powers enabling him in that behalf, the Food Controller hereby orders that on and after the 7th February, 1920, the above Order shall not apply to Oats.

7th February.

The following Food Orders have also been issued :—

Order amending the Butter Order, 1918. 20th January.

The Meat Retail Prices (England and Wales) Order No. 2, 1918, and the Meat Retail Prices (Scotland) Order, 1918. Notice of maximum prices as from 2nd February on sales of meat by retail in the area comprised in the Administrative County of London and the Counties of Essex, Hertfordshire, Middlesex, Kent, Surrey, Sussex, Buckingham, Oxfordshire, Berkshire, Wiltshire, Hampshire and the Isle of Wight. 31st January

The Rationing Order, 1918. Directions relating to Sugar and Butter. 4th February.

The Rationing Order, 1918. Directions for Catering Establishments and Institutions. 4th February.

Societies.

The Birmingham Law Society.

The following are extracts from the report of the committee of this society for the year ended 31st December, 1919 :—

Your committee have pleasure in presenting their 101st annual report of the proceedings of the society.

Officers and Committee.—Mr. Archibald S. Bennett succeeded Mr. F. A. Chatwin in the office of president, and Mr. Arthur Musgrove was elected vice-president immediately after the last annual meeting. Mr. L. Arthur Smith was re-elected honorary secretary and treasurer, and having returned from active service has taken up the duties of those offices.

At the last annual meeting it was announced that there were ten vacancies on the committee, and a ballot having been taken the following gentlemen were elected :—Messrs. T. F. Bache, A. S. Bennett, C. N. Clarke, R. H. H. Creak, A. Musgrove, G. A. C. Pettitt, R. A. Pinsent, C. H. Saunders, B. Shirley Smith and F. H. C. Wiltshire.

Mr. A. H. Coley has continued to represent the society as an ordinary member and Mr. R. A. Pinsent as an extraordinary member on the Council of the Law Society. Mr. Coley's term of office expired last year, and he was re-elected for a further term, receiving the highest number of votes recorded for any candidate. Mr. Coley has continued a member of the committee appointed by the Lord Chancellor to consider and report on the existing arrangements and distribution of the County Court Circuits, Districts, and Court centres. The committee have completed their labours and issued a report. Mr. Coley has also served upon a committee appointed by the Lord Chancellor, and presided over by Mr. Justice P. O. Lawrence to inquire into the Poor Persons Rules. The committee have presented a report recommending important alterations in the procedure.

Mr. A. L. Lowe has been appointed, and is serving as a member of the County Courts Staff Committee appointed by the Lord Chancellor.

Your committee have held twelve meetings, at which the average attendance was fifteen, and six sub-committee meetings have been held during the year.

In accordance with the provisions of the articles of association the following eight members of the committee retire :—Messrs. T. Cooksey, C. Ekin, S. S. Guest, G. Huggins, J. James, A. L. Lowe, F. H. Pepper and F. H. G. Tyndall, of whom Messrs. T. Cooksey, S. S. Guest, A. L. Lowe, F. H. Pepper and F. H. G. Tyndall have been nominated by the committee as eligible for re-election at the annual meeting.

Members.—The membership of the society shews a reduction on last year. Thirteen have resigned, seven have died, four have ceased membership under Article 11, and twenty new members have been elected : the number on the register on 31st December, 1919, being 355. Your committee report, with regret, the death during the year of the following members, viz., Messrs. J. W. Browett, A. Canning, A. E. Chinn (Lichfield), J. Clark (West Bromwich), J. O. Dale, and S. J. Porter, and, in January, 1920, of Mr. Hume C. Pinsent. Mr. Clark served on the committee in 1906-7 and 8. As noted in last year's report, Mr. Porter was chairman of the Library Sub-Committee at the time of his death. Mr. Hume C. Pinsent was a member of the committee from 1904 to 1913, and the first chairman of the Board of Legal Studies, in 1907.

Income Tax Commission.—The Law Society (London) having been asked to give evidence before the Royal Commission upon Income Tax, invited your society to express its views on such points as they considered required attention, and in response to that invitation, and after careful consideration of the evidence which had already been given, your committee submitted the following suggestions :—

1. *Simplification.*—One form. Assessment upon firms as opposed to that upon individual partners should be abandoned. Clear instructions. Explanations should be volunteered by the officials and should not depend on inquiry.

2. *Universal Accountability.*—Tax on weekly wages to be paid by stamps.

3. *Abolition of Average.*—Assessment on last preceding year. Abolishment of Schedule E.

4. *Depreciation and Obsolescence.*—Assessment on merits. Wider application of terms "Mills, Factories, &c."

5. *Unearned Income.*—When funded from savings made out of earned income as provision for old age should not carry higher rate of tax than earned income up to a certain limit—say £1,000.

6. *Super Tax.*—The special return for this should be abolished.

7. *Overpaid Tax.*—More frequent repayment.

8. *Children, Dependent Relatives.*—Relief should be raised from £800 to £1,000, and be extended to dependent relatives, and not as at present be confined to cases of incapacity by old age or infirmity (*vide* section 13 (1) of the 1918 Act).

National Federation of Law Clerks.—The above Federation in May communicated to the Law Society (London) a statement of policy adopted at its first annual Conference, and containing the following proposals:—

Joint Council.—The formation of a Joint Council consisting of an equal number of representatives of the Law Society and of the Federation, with an independent chairman, to adjust and settle all questions affecting the conditions of service and interests of solicitors' clerks.

Reinstatement of ex-Soldier Clerks.—The reinstatement of clerks who have served in H.M. Forces to the positions occupied by them prior to the war at increased salaries, based upon the increased cost of the necessaries of life.

Remuneration: Minimum Scale.—The establishment of a minimum scale of remuneration for clerks, graded according to age and district, to be settled by the Joint Council. Equal remuneration for equal services rendered by clerks irrespective of sex. *Participation in Profits.*—The extension of the principle of a participation by employees in the profits of the business in which they are engaged to the staffs in solicitors' offices.

Tests of Efficiency.—The institution of a system of tests and the granting of certificates of efficiency to clerks who attain suitable standards of efficiency in the knowledge of law and practice.

Increased Facilities to become Solicitors for Solicitors' Clerks of at least ten years' standing.—(1) Exemption from preliminary examination. (2) Exemption from articles and stamp duty. (3) Permission to take the intermediate and final examination by stages.

The provincial societies were invited by the Council to express their views thereon, and in response to that invitation your committee expressed the opinion—which was generally shared—"that the movement towards combination and organization among employees of all classes is permanent, that to ignore or attempt to stem it would be unwise, and that the establishment of joint councils having for their object 'the regular consideration of matters affecting the progress and well-being of the profession from the point of view of all those engaged in it' is desirable." It was given subject to reservations and conditions which await agreement, and, pending their careful consideration, further comment is deferred.

United Law Clerks' Society.

ROLL OF HONOUR.

The society has erected a roll of honour in its offices at 2, Stone-buildings, Lincoln's Inn, and on Monday, the 23rd inst., the Master of the Rolls, the Right Hon. Lord Sterndale, unveiled the memorial in the presence of about 150 relatives, principals and colleagues of those whose names are inscribed on the roll.

The Chairman of the society, Mr. Edward E. Rowe, in introducing his Lordship to those present, remarked that the roll of honour had been erected in accordance with the wish of the members present at the last annual meeting, and was placed here in the belief that this was the most appropriate position for it, inasmuch as this office was a place of frequent resort for all members.

The Master of the Rolls recalled those stirring days, when men of all sorts and conditions answered their country's call. As a nation we were unready to face a trained foe, and the way in which our men left their peaceful avocations, took up arms and uncomplainingly bore all the rigours of warfare filled us now with wonder and admiration. It was right and proper we should honour in this way those who had fallen in the fight. Of 1,466 members of this society who had served with His Majesty's Forces ninety-two had surrendered their lives, and their names are recorded here; but let us not forget to offer our thanks to those others who had run all the risks of these who were killed or died, but who had come safely through. His Lordship then unveiled the roll of honour.

Mr. Charles Gibbons May, one of the society's trustees, moved a vote of thanks to Lord Sterndale for so kindly attending and voicing the thoughts and feelings of all present. His Lordship suitably acknowledged the vote.

Several relatives of the deceased men laid floral bouquets under the memorial before leaving.

Sir Charles Edward Heley Chadwyck-Healey, first baronet, K.C.B., K.C., F.S.A., of New Place, Luccombe, Porlock, Somerset, and of Wyphurst, Cranleigh, Surrey, who died on 5th October, aged seventy-four, left unsettled real and personal estate of the gross value of £425,593, the net value of the personal estate amounting to £35,526. The tastator bequeathed £200 to the Rector of Cranleigh for the benefit of the poor of the parish, £50 to the Cranleigh Cottage Hospital, £200 to his gardener at New Place, and legacies to other domestic and farm servants.

Poor Persons' Cases.

In the Probate and Divorce Division, on Monday, says the *Times*, Mr. Justice McCardie commented upon the conduct of cases instituted under the Poor Persons Rules in considering an application for the adjournment of two cases in to-day's list on the ground that the evidence was incomplete.

The solicitor was called upon by the learned Judge to explain the steps which he had taken to complete the evidence, and he said that he had repeatedly written to the official who served the papers, but could obtain no reply.

The learned Judge then examined the briefs and instructions to advise on evidence. He commented on the brevity of the instructions, but added that in substance the instructions were contained in the proofs.

Mr. Justice McCardie continued:—The proofs appear to be well taken, and the instructions may not be shorter than is permissible. I do not wish to say anything which will be an injustice to the solicitor concerned. In order that neither of these poor people may suffer an injustice I will adjourn these cases; but I desire it clearly to be understood that I shall regard with disfavour any evidence of laxity in Poor Persons' cases which, in my view, would not be found in the case of persons more well-to-do. In both the cases concerned there has certainly been a postponement until an unnecessarily late moment of steps which, if taken earlier, might have avoided the necessity for an adjournment.

Protracted Cross-Examinations.

In the case of *Birchgrove Collieries (Limited)* v. *Bevan*, in the Chancery Divisions, on the 18th inst., says the *Times*, in which the plaintiffs claimed damages for the flooding of their colliery by the alleged improper manner in which the defendant had worked his colliery, Mr. Justice Astbury gave judgment for the defendant, without costs. He did so on the ground that much of the cross-examination by the defendant's counsel had been directed to issues which were not relevant in the action.

The case lasted for twelve days, and it was only on the eighth day that the real issue between the parties was defined.

Mr. Romer, K.C., and Mr. MacSwinney appeared for the plaintiffs; Mr. Upjohn, K.C., and Mr. J. G. Wood for the defendant.

Mr. Justice Astbury, dealing with the question of costs, said that the real and only issue was quite short and simple. The law was well settled, yet a case which, if it had been properly conducted, might have been finished in two or three days, took twelve days. It was because of the strong view which he took of the tendency in some quarters to prolong the trial of actions, and because of the serious injustice which was the result, that he proposed to give the grounds for the order as to costs that he proposed to make.

His Lordship then dealt in detail with the relevancy of the evidence called by the defendant, and the cross-examination of the plaintiffs' witnesses. He said that there had been a time when getting into Chancery was regarded as synonymous with ruin. Happily that was no longer so. But over-elaboration of a case and prolonged cross-examination, especially after constant warnings from the Judge, caused heavy costs, and amounted to grave oppression and a denial of justice, and the application to the King's tribunal of the name of "Court of Justice" in such circumstances would be a satire. The conduct of the case, in his judgment, by the defendant's counsel was most unjust and oppressive to the plaintiffs, and, painful though it was to make these strictures, he thought that it was his duty to do so. The action would be dismissed, without costs.

Solicitors.—Messrs. E. F. Turner & Sons; Messrs. Burton, Yeates, & Hart, for Mr. Morgan Davies, Pontardawe.

Women for Police Work.

The Home Secretary has appointed a committee to inquire and report as to the nature and limits of the assistance which can be given by women in the carrying out of police duties, and as to what ought to be the status, pay, and conditions of service of women employed on such duties.

The members of the committee are:—

Major John Lawrence Baird, C.M.G., D.S.O., M.P., Parliamentary Under-Secretary of State for the Home Department (chairman); Sir Francis Blake, Bt., M.P., the Lord Cottesloe, Dame Helen Gwynne-Vaughan, D.B.E., D.Sc., and Ben C. Spoor, Esq., O.B.E., M.P.

The secretary is Mr. A. S. Hutchinson, and any communications on the subject of the inquiry should be addressed to him at the Home Office, Whitehall, S.W. 1.

In the House of Commons on Monday, Mr. Bonar Law, Lord Privy Seal, in reply to Lieutenant-Colonel A. Murray, who asked whether it was proposed to abolish the Ministry of Food this year, said it was premature to come to a decision in regard to the question.

General Health Council.

The Consultative Council on General Health Questions established under the Ministry of Health Act held its first meeting on Thursday. Dr. Addison, who was accompanied by Lord Astor, Parliamentary Secretary to the Ministry, presided, and asked the Council to put before him a statement of the main defects in existing provisions for safeguarding the health of the people, and to suggest remedies from the standpoint of the general public.

The members of the Council have been appointed with this special purpose in view. Women form a majority. Lady Rhondda will act as chairman and Mr. Arthur Greenwood as vice-chairman. The other members are as follows :—

Mrs. Aspinall (United Textile Factory Workers' Association), Councillor C. Aveling (Past President of the National Chamber of Trade), Mrs. F. Harrison Bell (Labour Party), Mrs. Burke (Women's Co-operative Guild), Mr. George Goodenough (Parliamentary Committee of the Co-operative Congress), Mrs. Ogilvie Gordon, D.Sc. (President of the National Council of Women of Great Britain and Ireland), Mr. W. L. Hichens (Chairman of Messrs. Cammell, Laird and Co. (Limited)), Mrs. Hood (Women's Co-operative Guild), Mr. W. Littler (Civil Service Alliance), Mr. Samuel Lord, F.S.S. (National Association of Local Government Officers), Miss Margaret Macmillan (Labour Party), Mrs. Mayo (a member of the Dorset County Council with a wide knowledge of rural conditions), Mr. F. H. Norman (Professional Workers' Federation), Miss E. M. Phelp (National Association of Domestic Workers)), Mrs. Pember Reeves, Lady Edmund Talbot, and Miss Gertrude M. Tuckwell, J.P.

Law Students' Journal.

Law Students' Debating Society.—At a meeting of the society, held at the Law Society's Hall on Tuesday, 24th February, (chairman, Mr. C. B. Juson), the subject for debate was a moot as follows :—" A converts his business into a limited company, X Y Z, Ltd., and becomes managing director for life. The only other director, B, who is also the chairman, has put a certain amount of money into the company. B is also managing director and chairman of P Q R, Ltd. The two companies have trading relations, and finally a dispute arises as to an amount alleged to be due from P Q R. Ltd., to X Y Z, Ltd. A instructs a firm of solicitors to issue a writ in the name of X Y Z. Ltd., against P Q R, Ltd. The defendants apply to set aside the writ, and B makes an affidavit that the writ was issued without the knowledge or consent of the directors of X Y Z. Ltd. Will the application to set aside the writ be successful? Mr. R. Oliver opened in the affirmative. Mr. C. V. Packman seconded in the affirmative. Mr. C. W. Bower opened in the negative. Mr. W. R. Howe Pringle seconded in the negative. The following members also spoke : Messrs. Baron and Jones. The opener having replied, the question was decided in the negative by four votes. There were eighteen members and one visitor present.

Obituary.

Sir T. Raleigh.

We regret to record the death, which took place at Oxford last Sunday, after a lingering illness, of Sir Thomas Raleigh, K.C.S.I.

Sir Thomas Raleigh was born at Edinburgh on 2nd December, 1850. After his early education at Edinburgh Academy, he went for a time to Tubingen, and in 1871 went to Balliol College, Oxford, with an open classical exhibition. He took a Second Class in Classical Moderations in 1872, but his real bent was for Philosophy, History and Law, which last he intended to follow. In 1875 he took a First Class in *Literæ Humaniores*, and the next year he was elected to an open fellowship at All Souls.

He did not, however, then remain long in Oxford, but went to London and was called to the Bar by Lincoln's Inn in 1877. But here he disappointed, to some extent, both his friends and himself, for there can be no doubt that his abilities, both as a lawyer and as a speaker—he had attained conspicuous success at the Union at Oxford—were far in advance of those of many who achieved rapidly immediate success and, later, high distinction. In 1884 he was brought back, through the influence of Sir William Anson, to Oxford, and made himself at once one of the most useful men in the place, becoming Reader in English Law and Law Tutor at Balliol, a member of the Hebdomadal Council, a Curator of the Chest, and a Delegate of the Press. In each of these capacities he rendered admirable service. He spoke, too, with success in Congregation, and was said to have been the only man who ever turned a large number of votes in his favour by a speech in that difficult assembly.

He twice attempted to enter Parliament, contesting South Edinburgh in 1885 and the Western Division in 1888, but without success. Speaking broadly, he remained a strongish Liberal, as he had been in his youth, but in the historic split became for the time a Liberal Unionist. It was no surprise when in 1896 he was invited to become Registrar of the Privy Council, but he only held this important position, in which again he displayed his high ability, for three years, for in 1899 Lord Curzon persuaded him to go out with him to India as Legal Member of his Viceregal Council. He also made him Vice-Chancellor of the Calcutta University in 1900, and he held both these positions till 1904, setting his mark alike on the legislation and the education of India. His services were recognised by his being made Knight Commander of the Star of India in his last year in that country. His work in India was severe and told upon him considerably, and a journey to Burma, in which he incurred ptomaine poisoning, gave a shock to his apparently robust vigour, from which it never really recovered.

Returning to England he became Member of the Council of India in 1909, and served till 1913. About this time his health showed still further signs of weakening, and his being knocked over by a taxicab in London aggravated his condition. He published in 1886 an admirable little volume on "Elementary Politics," and in 1889 a book on the "Law of Property." He also wrote a small volume on Irish politics and edited Lord Curzon's speeches in India, and has contributed many legal articles to Chambers's Encyclopædia.

He took silk in due course and the D.C.L. degree, and he had held since 1905 the office of Deputy Steward of Oxford University.

Legal News.

Appointments.

Sir John Macdonell, K.C.B., has resigned from his position as Senior Master of the King's Bench Division, and King's Remembrancer.

The Master of the Rolls, with the concurrence of the Lord Chancellor, has appointed Mr. William Whately, of 3, Elm-court, Temple, to the vacant Mastership of the King's Bench Division.

The Attorney-General has appointed Mr. James Willoughby Jardine to be prosecuting counsel to the Post Office on the North-Eastern Circuit, in succession to Mr. J. A. R. Cairns, recently appointed a Metropolitan Police magistrate.

Changes in Partnerships.

Dissolution.

Edward Fricker Freeland and William Elim Warder, solicitors (Freeland & Warder), 71, Temple-row, Birmingham. June 24, 1919. [*Gazette*, Feb. 27.

Business Changes.

Mr. E. Evelyn Barron, practising at 3, Gray's Inn-place, Gray's Inn, W.C. 1, under the style of Barron & Son, has taken into partnership his nephew, Mr. Andrew Hunter Morton. The firm will continue to carry on business at the same address, under the style of "Barron & Morton."

Information Required.

James Walter Wilson, deceased, lately of Burghdown, Epsom, Surrey, and formerly of Sandakan, British North Borneo. Information required as to any will left by the deceased. Reply to Vizard, Oldham, & Co., 51, Lincoln's Inn-fields, W.C. 2.

General.

In the House of Lords on Thursday, 19th February, the Lord Chancellor introduced a Bill to amend and assimilate the law of real and personal estate and to abolish copyhold and other special tenures, and it was read a first time. The Bill has been issued, but too late for us to notice it this week.

In the House of Commons on Tuesday, Mr. Shortt informed Mr. Rodger that it was proposed that summer time should begin on 28th March and end on 27th September.

In the House of Commons on Monday, in answer to Lieutenant-Commander Kenworthy, who asked whether his Majesty's representative on the Council of the League of Nations had been instructed to introduce a motion for the reduction of armaments in accordance with Article 8 of the Covenant of the League of Nations; if so, when this motion would be introduced; and what would be the attitude of the Government to such a motion if introduced by the representative of another Power, Mr. Bonar Law said that under Article 9 of the Covenant of the League of Nations permanent commission was to be constituted to advise the Council of the League on the execution of the provisions of Articles 1 to 8 of the Covenant. Steps would, no doubt, be taken by the Council to constitute this commission in due course.

A record was set up in the High Courts last Saturday, says the *Daily News*, when 1,500 law suits were disposed of in about twenty minutes. This was the settlement in the Prize Court, before the President, Sir Henry Duke, of the great majority of the outstanding claims between the Crown and Swedish subjects. The settlement affects a total sum of about £4,000,000. The terms are roughly the halving of the gross sum, half the expenses and half the net proceeds going to either party, British and Swedish. This gigantic settlement represents three-fifths of the work remaining in the British Prize Court as the result of the war. Half a dozen counsel for claimants having notified their agreement to the terms, the President expressed his gratification that so comprehensive a settlement had been reached.

In the House of Commons on the 19th inst., Mr. Bridgeman, in reply to Mr. Manville, said:—The following gentlemen have consented to consider and advise the Government what steps can be taken to make the Austrian assets in this country available to meet the claims of British nationals:—Sir William Plender, my hon. and gallant friend, the member for Dulwich (Sir F. Hall), my right hon. friend the junior member for the City of London (Sir F. Banbury), Sir Alan Garrett Anderson, and the Hon. Malcolm Macnaghten. I hope to be able to make an announcement on the subject shortly. The British owners of property in Austria should themselves take steps to ascertain its condition upon restoration to them. The value of property in this country quoted by my hon. friend appears to relate to property not only of persons who under the Treaties of Peace with Austria and Hungary will remain Austrians or Hungarians, but also to property belonging to former Austro-Hungarian subjects who have become Allies. The latter class of property will not be available to meet British claims.

Mr. John Fisher Wordsworth, of Rydal Mount, Ambleside, Westmorland, solicitor, who died on 16th November, aged sixty-nine, third son of the late Mr. John Fisher Jones, shipowner, of Stoneycroft, Liverpool (the name of Wordsworth having been assumed in 1885 on his marriage to Violet, daughter of Henry Curwen Wordsworth, grandson and heir-at-law of the poet), left estate of the gross value of £40,125, with net personalty £29,095. The testator left to the National Gallery his portrait of the poet Wordsworth by B. R. Haydon; to the trustees of Dove Cottage, Grasmere, his other portrait of the poet by Pickersgill, and the work basket reputed to belong to Dora Wordsworth; all other his Wordsworth relics to his friends Gordon Graham Wordsworth and Mary Wordsworth Higginbottom, for distribution in their discretion among public institutions and members of the Wordsworth family. Subject to several legacies, he left the residue of his property to his wife for life, and on her death £200 each to the Royal Society for the Prevention of Cruelty to Animals, the National Society for the Prevention of Cruelty to Children, and Dr. Barnardo's Homes; and £100 each to St. Dunstan's Home and the Ambleside branch of the Y.M.C.A.; and the ultimate residue of his estate to descendants of his father "who have voluntarily devoted themselves to the service of their country in various ways during the recent great war."

In the suit of *Palmer, otherwise Groome*, v. *Palmer*, in the Probate and Divorce Division, on the 18th inst., before Sir Henry Duke, President, says the *Times*, which was a suit by a wife for nullity of marriage, the petitioner, while giving her evidence, fainted, whereupon the President said:—Let the Court be cleared of all persons who are not concerned in this case. I have come to the conclusion that it is impossible that the witness can give her evidence in the presence of strangers. I confess that I am disgusted with the persons who desire to remain here to inflict pain upon a woman in the position of the petitioner. Witnesses in the case may withdraw until they are called, except the medical witness. The respondent, of course, is a party. The learned President motioned the representatives of the Press, who had risen, to remain, and on the conclusion of the petitioner's evidence he directed that the public might be readmitted. On the conclusion of the evidence the President pronounced a decree *nisi* of nullity, with costs.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.		EMERGENCY ROTA.	APPEAL COURT No. 1.	Mr. Justice EVE.	Mr. Justice SARGANT.
Monday March	1	Mr. Borrer	Mr. Bloxam	Mr. Synge	Mr. Jolly
Tuesday	2	Goldschmidt	Borrer	Bloxam	Synge
Wednesday....	3	Leach	Goldschmidt	Borrer	Bloxam
Thursday	4	Church	Leach	Goldschmidt	Borrer
Friday	5	Farmer	Church	Leach	Goldschmidt
Saturday	6	Jolly	Farmer	Church	Leach

Date.		Mr. Justice ASTBURY.	Mr. Justice PETERSON.	Mr. Justice P. O. LAWRENCE.	Mr. Justice RUSSELL.
Monday March	1	Mr. Church	Mr. Goldschmidt	Mr. Farmer	Mr. Leach
Tuesday	2	Farmer	Leach	Jolly	Church
Wednesday ..	3	Jolly	Church	Synge	Farmer
Thursday	4	Synge	Farmer	Bloxam	Jolly
Friday.....	5	Bloxam	Jolly	Borrer	Synge
Saturday	6	Borrer	Synge	Goldschmidt	Bloxam

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Feb. 20.

BRITISH AND AMERICAN MORTGAGE CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before April 6, to send their names and addresses, and the particulars of their debts or claims, to John Richards Croft Deverell and Francis Edward Wilkinson, Basildon House, 7 to 11, Moorgate-st., liquidators.

ISLAM ENGINEERING CO., LTD.—Creditors are required, on or before Feb. 26, to send their names and addresses, and the particulars of their debts or claims, to Joseph Butler, 26, East-parade, Leeds, liquidator.

W. H. JECKS & CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before Feb. 26, to send their names and addresses, with particulars of their debts or claims, to Horace Tovar, 27, Leadenhall-st., liquidator.

I. B. KILPIN & CO., LTD. (IN LIQUIDATION.)—Creditors are required, on or before April 6, to send their names and addresses, and the particulars of their debts or claims, to Thomas J. Bond, 48, Gresham-st., liquidator.

MASTERS PATENTS, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before Feb. 24, to send their names and addresses, and the particulars of their debts or claims, to Andrew Carson Bowden, 29, Corporation-st., Manchester, liquidator.

LYTHAM PIER AND PAVILION CO. (1895), LTD.—Creditors are required, on or before March 16, to send their names and addresses, and the particulars of their debts or claims, to Alan Rushton, 45, Fishergate, Preston, Lancs, liquidator.

HARPER TWIST CO., LTD.—Creditors are required, on or before March 2, to send in their names and addresses, with particulars of their debts or claims, to James Harry Williamson, Market-pl., Ashton-under-Lyne, liquidator.

JOHN BAYLEY & SONS, LTD.—Creditors are required, on or before Feb. 29, to send their names and addresses, and the particulars of their debts or claims, to John Groves, Bradford, liquidator, c/o John Bayley & Sons, Ltd., Persian Mills, Boston.

ESPERANTO STEAMSHIP CO., LTD.—Creditors are required, on or before Feb. 29, to send their names and addresses, and the particulars of their debts or claims, to Edmund M. Owen, 8, Victoria-st., Liverpool, liquidator.

London Gazette.—TUESDAY, Feb. 24.

ACCRINGTON COTTON SPINNING AND MANUFACTURING CO., LTD.—Creditors are required, on or before March 29, to send their names and addresses, and the particulars of their debts or claims, to William Wallace Brierley, 24, Clegg-st., Oldham, liquidator.

JOHN WOOD & BROTHERS, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before March 31, to send their names and addresses, and the particulars of their debts or claims, to Harry Hope Evans, 3, York-st., Manchester, liquidator.

TANNADINE CO. (BORNEO), LTD.—Creditors are required, on or before March 6, to send their names and addresses, and the particulars of their debts or claims, to William Henry Shaw, Market-pl., Dewsbury, liquidator.

ROBERT THATCHER & CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before March 31, to send their names and addresses, and particulars of their debts or claims, to Fred Goulding Schofield, liquidator, under cover to Robert Thatcher & Co., Ltd., 16, Clegg-st., Oldham.

RYBURN MILL CO., LTD.—Creditors are required, on or before March 19, to send their names and addresses, and the particulars of their debts or claims, to John Roberts Lord, liquidator, under cover to the Ryburn Mill Co., Ltd., Irwell-ter., Bacup.

FALCON SPINNING CO., LTD.—Creditors are required, on or before March 10, to send their names and addresses, and the particulars of their debts or claims, to John Groves Bradburn, liquidator, under cover to the Falcon Spinning Co., Ltd., Handel-st., Bolton.

MILE END EMPIRE, LTD.—Creditors are required, on or before March 30, to send in their names and addresses, and particulars of their debts or claims, to Alexander Bernstein, Empire Works, West Ham-lane, Stratford, liquidator.

MULLINERS, LTD.—Creditors are required, on or before March 25, to send their names and addresses, and particulars of their debts or claims, to Herbert John Thornton (of Agar, Bates, Neal & Co.), 110, Edmund-st., Birmingham, liquidator.

SAXON MILL CO., LTD.—Creditors are required, on or before April 5, to send their names and addresses, and particulars of their debts and claims, to John Grime, liquidator, under cover to the Saxon Mill Co., Ltd., Prudential-bldgs., Union-st., Oldham.

PREWETT & WESTERN, LTD.—Creditors are required forthwith to send their names and addresses, and the particulars of their debts and claims, to G. H. Jeff, 16, Water-lane, Great Tower-st., liquidator.

R. P. LAWSON & SONS, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before March 31, to send their names and addresses, and the particulars of their debts or claims, to William Fenwick Wrigley, 53, Brown-st., Manchester, liquidator.

W. REDHALL & CO., LTD.—Creditors are required, on or before March 8, to send their names and addresses, and the particulars of their debts or claims, to J. N. Nutt, 12, The Strand, Derby, liquidator.

E. WRIGLEY & SONS, LTD.—Creditors are required, on or before March 9, to send their names and addresses, and particulars of their debts or claims, to James Henry Lord, Bank-bldgs., Bacup, liquidator.

Messrs. TROLLOPE have sold by private treaty the important freeholds Nos. 12a and 12b, George-street, and 46, Maddox-street, Hanover-square, W., which were bought in at their recent auction.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Feb. 17.

ADAMS, MARTHA, Maida Hill. March 12. Edward & Childs, 11, Great St. Helen's.
ALMOND, WILLIAM, Alne, Yorks., Farmer. April 6. John R. Wood, York.
BATCHELOR, REGINALD LEWIS, Worthing. March 20. R. W. H. Green Worthing.
BOTT, THOMAS, Hove. March 25. Harston & Bennett, 35, Lincoln's inn-fields.
CHAMBERS, MATTHEW, Newcastle-upon-Tyne, Engineer. March 31. T. H. Smirk, Newcastle-upon-Tyne.
CHISEM, JAMES, Dewsbury, Grocer. March 16. Chadwick, Son & Nicholson, Dewsbury.
COCKS, DAVID FREDERICK, Barton-in-the-Clay, Bedford. March 25. Durrant, Cooper & Hambling, 70-71, Gracechurch-st.
COOKE, EDWARD BUCKLEY, Polstead, Suffolk. March 9. Alfred Newman, Hadleigh, Suffolk.
DANIELS, ELIZABETH, Hastings. April 1. Chalinder, Herington & Pearch, Hastings.
DAVENPORT, Reverend GEORGE HORATIO, Foxley, Hereford. March 13. Peake, Bird, Collins & Co., Bedford-row.
DOUGLAS, DANIEL, Hull, Works Manager. April 1. Richard Davis, Hull.
DOLGORUKI, Her Highness FRANCIS Princess ALEXIS, Upper Grosvenor-st., Mayfair. March 31. Collins & Co., 238, Edgware-rd.
EARLE, HENRY ARTHUR, Southbourne, Hants. March 21. Fraser & Christian, 71, Finsbury-pvmt.
EDWARDS, WALTER, Chiswick, Musical String Manufacturer. March 25. Corbin, Greener & Cook, 52, Bedford-row.
FREEMANTLE, MARIANNE, Manchester. March 14. Parkinson, Slack & Needham, Manchester.
GREEN, EDWARD, Arnold, Notts. March 20. J. E. Alcock, Mansfield.
HANSTED, EDWARD, Hoo, Rochester. March 17. H. P. Russell, Bexley Heath.
HARCOURT, HENRIETTA, Bournemouth. March 25. French & Haines, Boscombe, Bournemouth.
HILLYER, ELIZA, Richmond, Surrey. March 22. Thompson, Hill & Kirtley, 3, Raymond-bldgs.
HOLMES, JOHN, Regent's Park, Government Analyst. March 14. Bull & Bull, 3, Stone-bldgs.
LANGLEY, ELIZABETH, Highgate. March 15. C. H. Perryman, Executor, 5, Alwyne-sq., Canonbury.
LYDDON, JAMES, Hendon. March 31. John H. Mote & Son, 11, Gray's inn-sq.
MAYNARD, CATHERINE, Queen's Ferry, Flint. March 14. Morgan & Hugh Dutton, Chester.
MANNOCK, EDWARD, V.C., D.S.O., M.C., Canterbury. April 1. Cuthbert A. Gardner, Canterbury.
MARTIN, GEORGE, Tottenham. March 18. F. Arnold Richardson & Coombs, Wood Green.
NICHOLS, ROBERT THOMAS, Ilford. March 14. W. R. Millar & Sons, 22, St. Thomas'-st., London Bridge.
PALMER ELIZABETH, Swanage. March 25. C. H. Beavan, Swanage.
PENNY, SAMUEL, Leigh-on-Sea. March 14. Walter G. Beecroft, Leigh-on-Sea.
PRETTEJOHN, FLORENCE MARY, South Brent, Devon. March 15. Windeatt & Windeatt, Totnes.
PEARSON, MARY, Derby. March 16. J. & W. H. Sale & Son, Derby.
PEARSON, JOHN, Hove. March 20. C. Osman Ward, Hove.
RUSHWORTH, WILLIAM ROBERT, West Ham. March 13. Snow, Fox & Higginson, 7, Great St. Thomas Apostle.
SIERENS, VICTOR PAUL JEAN AUGUSTE, Bruges, Belgium. March 1. B. Edward Howe, Port Talbot.
SKILL, HAROLD JEFFERSON, Barkly West, Cape of Good Hope, South Africa. March 30. Michael Abrahams, Sons & Co., Tokenhouse-yd.
SMITH, FREDERICK HENRY, and MARY ELIZA SMITH, Lewes, Picture Frame Makers. March 25. E. W. Hobbs and Young, Brighton.
STALLARD, JAMES PROCTOR, Newport, Mining Engineer. April 1. Le Brasseur & Co., Newport, Mon.
STANLEY, CHARLES PHILIP, Abergavenny, Licensed Victualler. March 6. J. Reginald Jacob, Abergavenny.
TAYLOR, GEORGE WILLIAM, Balham. March 20. H. Reason Pyke, LL.D., Upper Tooting Park.
UNDERWOOD, JOHN SAMUEL, Nanpantan, Leicester, Farmer. April 8. Wilfred Moss, Loughborough.
WALKER, ANNIE ELIZA, Dewsbury. March 16. Chadwick, Son & Nicholson, Dewsbury.
WEBSTER, ALFRED, Rodley, Leeds. March 15. Harrison & Sons, Leeds.
WHITE, HANNAH JANE FLORENCE, Croydon, Newsagent. March 31. A. E. Cubison, Dove-ct., Old Jewry.
WILSON, LOUISA, Lytham. April 6. J. & E. Whitworth, Manchester.
WILLIAMS, FRANK, Falmouth, Bookseller. March 31. C. Vincent Downing, Falmouth.
WILLEY, JOHN, Goring-on-Thames. March 17. H. P. Russell, Bexley Heath.
WRIGHT, AGNES, Leamington. March 24. Wright, Hassall & Co., Leamington.

London Gazette.—FRIDAY, Feb. 20.

ADSHEAD, GEORGE, Walsall, Accountant. April 21. Enoch Evans & Son, Walsall.
ALLEN, JOHN, Dunham Massey, Farmer. March 31. Nicholls, Lindsell & Harris, Altrincham.
AVERY, RICHARD, Tenterden, Wine and Spirit Merchant. March 21. W. G. Mace & Sons, Tenterden, Kent.
BAINES, THOMAS, Preston, Fruit Salesman's Assistant. April 1. Enoch Evans Son, Walsall.
BEE, BENJAMIN DAVID, East Riding. March 27. Hearfield & Lambert, Hull.
BEVIS, CHARLES THOMAS, Scarborough. Feb. 29. Wilkinson, Wharton & Brown Scarborough.
BEE, HARRIET, Kingston-upon-Hull. March 27. Hearfield & Lambert, Hull.
BOURN, ELIZABETH, Preston. March 19. R. & W. Ascroft, Preston.
BURNEY, EDWIN JOHN, Dudley. April 10. Pinsent & Co., Birmingham.
BUCKNALL, EDITH ISABELLA, Midhurst. March 30. Ince, Colt, Ince & Roscoe, Fenchurch-st.
CARR-LLOYD, JAMES MARTIN, Lancing, Sussex. March 26. Upperton & Bacon, Brighton.
CAYLEY, CATHERINE ISABELLA, Kensington. June 1. Osbert A. Cayley, 30, Bedford-row.
CHAPMAN, ARTHUR BERTHOLDT, Bedford. March 18. Wade-Gery & Brackenbury, St. Neots, Hunts.
CLIFT, THOMAS, Hall Green, Birmingham, Cattle Dealer. March 31. Rollason Clift & Co., Birmingham.
CONNOLLY, JAMES, Blackley, Manchester, Engineer. March 31. H. Faulkner Simpson, Manchester.
CUNLIFFE OF HEADLEY, Right Hon. WALTER, Baron, Epsom. May 1. Cunliffe, Blake & Mossman, 48, Chancery-lane.
DOWNES, THOMAS, Liverpool. March 25. Morecroft, Sproat & Kilkey, Liverpool.
FARMER, EDWARD JOHN, Bournemouth, Draper. March 16. Guillaume & Sons, Bournemouth.
FENWICK, AMY ELEANOR, Scarborough. March 25. F. Bedwell, Scarborough.
FORD, JOHN, Bradwell, Derby. March 31. Bagshawe & Co., Sheffield.
GARDYNE, DAVID GREENHILL BRUCE, Middle Temple, Barrister-at-Law. March 18. Sutton, Ommanney & Oliver, 3 and 4, Great Winchester-st.
GERSHON, LOUIS, Hatton-garden, Diamond Merchant. March 18. W. Gipps, Kent & Son, 11, Gray's Inn-place.
GREENWOOD, MARY, Pendleton. March 31. Baldwin, Weeks & Baldwin, Clitheroe.
GREEN, CONSTANCE EMILY, Loughborough. March 20. McAlpin & Halkyard, Loughborough.
GREEN, ROBERT CHARLES, Loughborough. March 20. McAlpin & Halkyard, Loughborough.
HASLUCK, THEODORE STRONG, Sutton Coldfield, March 31. Rollason, Clift & Co., Birmingham.
HUTCHINGS, GEORGE JOHN, Blackfriars-rd. March 27. Durrant, Cooper & Hambling, 70-71, Gracechurch-st.
HUNTON, ELIZA RAPER, Worthing. March 25. Mounsey & Co., Carlisle.
JEFFREY, ANN, Hales, Norfolk. March 24. Cadge & Gilbert, Norfolk.
KINSEY, WILLIAM, Bagnley, Chester, Farmer. March 31. Nicholls, Lindsell & Harris, Altrincham.
KING, CATHERINE ELIZABETH, Oxton, Birkenhead. March 20. Hill, Dickinson & Co., Liverpool.
LANGFIELD, AMELIA, Slough. March 20. Barrett & Thomson, Slough, Bucks.
LOWE, ALICE, Northwich. April 20. A. & J. E. Fletcher, Northwich, Cheshire.
MACKENZIE, WILLIAM, Raunds, Northampton, Physician. March 1. Hunnybun & Sons, Huntingdon.
MUIR, SARAH, Bath. March 25. Sharp & Benest, 11, Arundel-st., Strand.
MURRIETA, FRANCIS DE, Mount-st. March 31. Waltons & Co., 101, Leadenhall-st.
PEARCE, FREDERICK HAMPSON, Bombay, India. March 31. Skelton & Co., Manchester.
PIKE, HENRY, Amberley, Glos. March 19. J. Lapage Norris, Stroud, Glos.
PORTE, JOHN CYRIL, Felixstowe. March 31. Lewis & Lewis, Ely-pl.
ROWELL, JOSEPH, Virginia Water. March 20. C. J. Parker, Temple-chmbrs., Temple-av.
RUANE, JAMES, Ilford, Essex. March 18. W. Gipps, Kent & Son, 11, Gray's Inn-pl.
SCOTT, ROBERT FIDDES, Hazeldean, Boot and Shoe Merchant. April 10. H. & A. Swinburne, Gateshead.
SHAW, JOHN WILLIAM, Saddleworth, Yorks. March 22. George F. Tanner, Oldham.
STATHAM, CHARLOTTE, Windsor, Berks. March 31. H. H. Ryland, Windsor.
STEINER, ELLEN JANE, Brentwood, Essex. March 29. Lewis & Quennell, Brentwood, Essex.
THORNETT, ELLA CONSTANCE, East Sheen, Mortlake, Surrey. April 1. Cardew, Smith & Ross, 25, Bedford-row.
THUBLOW, Col. HUGH HOVELL, Gurstons, Alton, Southampton. March 10. Peake, Bird, Collins & Co., 6, Bedford-row.
THOMASON, FRANK, Oughtrington-in-Lymm, Chester, Builder. March 25. Thomas Ridgway, Warrington.
TRAPP, HELEN MAYNARD, Beer Seaton, Devon. March 17. Daw & Son, Exeter.
WATERHOUSE, BERTHA, Blackheath. March 22. Fellowes & Co., 1, Great Winchester-st.
WARDLE, THOMAS, Brindley Ford, Staffs. March 20. R. Heaton & Son, Burslem.
WADLAND, ROBERT MILLINGTON, Marshgate, Doncaster, Licensed Victualler. March 31. Frank Allen, Doncaster.
WHITTAKER, EDMUND, Liverpool, Pork Butcher. March 20. R. B. Stephenson, Liverpool.
WICKHAM, WILLIAM WICKHAM, Baston Spa, Yorks. March 31. Herbert J. Jeffery, Bradford.
WINTER, MARIAN, Oxford. March 31. Francis & Son, Stow-on-the-Wold.
WILSON, JOHN CHARLES, Northampton. April 3. J. & C. Markham, Northampton.
WOOLLAM, ELIZABETH, Harrogate. March 31. Nicholls, Lindsell & Harris, Altrincham.

Bankruptcy Notices

London Gazette.—FRIDAY, Feb. 13.

RECEIVING ORDERS.

BATHURST, A. R. HERVEY, Maidenhead. Windsor. Pet. Jan. 20. Ord. Feb. 10.

BREWSTER, EDWARD, East Acton, Mechanical Engineer. High Court. Pet. Jan. 9. Ord. Feb. 10.

BROCK, ERNEST EDWARD, Plymouth, Builder Plymouth. Pet. Feb. 9. Ord. Feb. 9.

CHARNLEY, WILLIAM INGLIS SIMS, Bolton, Shopping Bag Manufacturer. Bolton. Pet. Feb. 10. Ord. Feb. 10.

DEBRUYCKERE, EDWARD, Clapham, Shipper. High Court. Pet. Jan. 9. Ord. Feb. 10.

GOMERSALL, THOMAS, Leeds, Commission Agent. Leeds. Pet. Jan. 21. Ord. Feb. 10.

JENKINS, MORRIS, Manchester, General Dealer. Manchester. Pet. Feb. 11. Ord. Feb. 11.

LISTER, FRANCIS, Colne, Fish Dealer. Burnley. Pet. Feb. 10. Ord. Feb. 10.

MILLS, HAROLD WILLIAM, Walsall, Journeyman Currier. Walsall. Pet. Feb. 7. Ord. Feb. 7.

PRIEST, JAMES EDWIN, Birmingham, Grocer. Birmingham. Pet. Feb. 10. Ord. Feb. 10.

SCALES, CHARLES, Manchester, Journeyman Tailor. Manchester. Pet. Feb. 9. Ord. Feb. 9.

FIRST MEETINGS.

BREWSTER, EDWARD, East Acton, Mechanical Engineer. Feb. 24 at 11. Bankruptcy-bldgs., Carey-st.

DEBRUYCKERE, EDWARD, Clapham, Shipper. Feb. 24 at 12. Bankruptcy-bldgs., Carey-st.

FLACK, HUGH LIDWELL, Ipswich, Motor Engineer. Feb. 20 at 12.15. Off. Rec., Princes-st., Ipswich.

HILLYER, FREDERICK CHARLES, Liphook, Hants, Newsagent. Feb. 23 at 12. Off. Rec., Cambridge Junction, High-st., Portsmouth.

MILLS, HAROLD WILLIAM, Walsall, Journeyman Currier. Feb. 24 at 12. Off. Rec., 30, Lichfield-st., Wolverhampton.

SWANN, ALBERT ERNEST, Matlock, Derby, Company Director. Feb. 20 at 12. Off. Rec., Castle-pl., Nottingham.

WHAPHAM, ARTHUR LLEWELLYN, Mumbles, Swansea, Clerk. Feb. 24 at 11. Off. Rec., Government-bldgs., St. Mary's-st., Swansea.

WEBSTER, JOHN WILLIAM, Liverpool, Ice Plant Contractor. Feb. 20 at 11.30. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.

WILDSMITH, JOSEPH, Ampthill, Beds., Gardener. Feb. 24 at 10.45. Shire Hall, Bedford.

ADJUDICATIONS.

ADAMS, THOMAS HAMILTON, Eastbourne. Tunbridge Wells. Pet. Jan. 5. Ord. Feb. 11.

BEAMISH, SIDNEY EDMUND, Highgate. High Court. Pet. Jan. 14. Ord. Feb. 7.

BROCK, ERNEST EDWARD, Plymouth, Builder. Plymouth. Pet. Feb. 9. Ord. Feb. 9.

CHARLTON, THOMAS, Basinghall-st. High Court. Pet. Nov. 22. Ord. Feb. 10.

CHARNLEY, WILLIAM INGLIS SIMS, Bolton, Shopping Bag Manufacturer. Bolton. Pet. Feb. 10. Ord. Feb. 10.

GOMERSALL, THOMAS, Leeds, Commission Agent. Leeds. Pet. Jan. 21. Ord. Feb. 11.

JENKINS, MORRIS, Manchester, Working Cap Cutter. Manchester. Pet. Feb. 11. Ord. Feb. 11.

LISTER, FRANCIS, Colne, Lancs, Fish Dealer. Burnley. Pet. Feb. 10. Ord. Feb. 10.

MARTIN, W. H., Filey. High Court. Pet. Dec. 18. Ord. Feb. 11.

MILLS, HAROLD WILLIAM, Walsall, Journeyman Currier. Walsall. Pet. Feb. 7. Ord. Feb. 9.

PRIEST, JAMES EDWIN, Birmingham, Grocer, Birmingham. Pet. Feb. 10. Ord. Feb. 10.

SCALES, CHARLES, Manchester, Journeyman Tailor. Manchester. Pet. Feb. 9. Ord. Feb. 9.

Amended Notice substituted for that published in the London Gazette of July 11, 1919.

THOMPSON, EDITH ELEANORA HOMEWOOD, Great Portland-st. High Court. Pet. May 2. Ord. July 5.

London Gazette.—TUESDAY, Feb. 17.

RECEIVING ORDERS.

CAMPBELL, JOHN COLIN, 6, Holborn-viaduct, Inventor and Technical Expert. High Court. Pet. Feb. 13. Ord. Feb. 13.

LEWIS, Major SYDNEY HORTAN, Whitehall. High Court. Pet. Dec. 20. Ord. Feb. 11.

MURRAY, Captain MAURICE FITZ-MAURICE, St. James'. High Court. Pet. Sept. 2. Ord. Feb. 11.

PAUL, GEORGE SIME, Cwmpark, Treorchy, Baker. Pontypridd. Pet. Feb. 13. Ord. Feb. 13.

PILCHER, ALBERT ALFRED RUGGLES, Hornsey, Tobacconist. High Court. Pet. Feb. 13. Ord. Feb. 13.

SECCHI, LEOPOLD DONLEVIE, Grosvenor-sq. High Court. Pet. Feb. 13. Ord. Feb. 13.

WRIGHT, C. M., Whitehall. High Court. Pet. Jan. 15. Ord. Feb. 12.

FIRST MEETINGS.

ADAMS, THOMAS HAMILTON, Eastbourne. Feb. 25 at 2.30. Off. Rec., 12A, Marlborough-pl., Brighton.

BATHURST, A. R. HERVEY, Maidenhead. Feb. 26 at 12. 14, Bedford-row.

BOOTH, ALBERT JOHN, Ilkeston, Derby, Greengrocer. Feb. 25 at 12. Off. Rec., 4, Castle-pl., Nottingham.

BROCK, ERNEST EDWARD, Plymouth, Builder. Feb. 25 at 3.15. Off. Rec., 7, Buckland-ter., Plymouth.

CAMPBELL, JOHN COLIN, 6, Holborn-viaduct, Inventor and Technical Expert. Feb. 26 at 11. Bankruptcy-bldgs., Carey-st.

GOMERSALL, THOMAS, Leeds, Commission Agent. Feb. 24 at 10.30. Off. Rec., 24, Bond-st., Leeds.

LEWIS, Major SYDNEY HORTAN, Whitehall. Feb. 25 at 11. Bankruptcy-bldgs., Carey-st.

MURRAY, Captain MAURICE FITZ-MAURICE, St. James'. Feb. 25 at 12. Bankruptcy-bldgs., Carey-st.

PILCHER, ALBERT ALFRED RUGGLES, Hornsey, Tobacconist. Feb. 27 at 12. Bankruptcy-bldgs., Carey-st.

PRATT, ALBERT WILLIAM, West Hampstead. Feb. 26 at 11.30. 14, Bedford-row.

PRIEST, JAMES EDWIN, Birmingham, Grocer. Feb. 25 at 11.30. Ruskin-chmbrs., 191, Corporation-st., Birmingham.

RAINE, ALFRED, Morecambe, Car Driver. Mar. 5 at 10.15. Off. Rec., Winckley-st., Preston.

SECCHI, LEOPOLD DONLEVIE, Grosvenor-sq. Feb. 27 at 11. Bankruptcy-bldgs., Carey-st.

WRIGHT, C. M., Whitehall. Feb. 26 at 11. Bankruptcy-bldgs., Carey-st.

ADJUDICATIONS.

CAMPBELL, JOHN COLIN, Holborn-viaduct, Inventor and Technical Expert. High Court. Pet. Feb. 13. Ord. Feb. 13.

CHALLENOR, JOHN WILLIAM, Manchester. Manchester. Pet. Jan. 12. Ord. Feb. 12.

DENT, HAMILTON HENRY MONTAGUE, Hoe, Colchester. Colchester. Pet. Nov. 9. Ord. Feb. 9.

FORBENT, CLARK, Hoe, Colchester. Colchester. Pet. Nov. 21. Ord. Feb. 9.

PAUL, GEORGE SIME, Cwmpark, Treorchy, Baker and Confectioner. Pontypridd. Pet. Feb. 13. Ord. Feb. 13.

PILCHER, ALBERT ALFRED RUGGLES, Hornsey, Tobacconist. High Court. Pet. Feb. 13. Ord. Feb. 13.

PULLINGER, ALFRED HENRY JOHN, Peckham, Engineer. High Court. Pet. Dec. 31. Ord. Feb. 13.

ROWE-WILLIAMS, THOMAS HENRY, Connaught-pl., Company Promoter. High Court. Pet. Dec. 3. Ord. Feb. 13.

SECCHI, LEOPOLD DONLEVIE, Grosvenor-sq. High Court. Pet. Feb. 13. Ord. Feb. 13.

London Gazette.—FRIDAY, Feb. 20.

RECEIVING ORDERS.

BRIDLE, WILLIAM, Southsea, Hants, Licensed Victualler. Portsmouth. Pet. Feb. 14. Ord. Feb. 14.

BURRELL, JOHN HENRY, Skirbeck Quarter, Lincoln, Farm Produce Dealer. Boston. Pet. Feb. 17. Ord. Feb. 17.

DAVIES, WILLIAM, Llangeanech. Carmarthen. Pet. Feb. 18. Ord. Feb. 18.

EVANS, JAMES, Tonypandy, Haulier. Pontypridd. Pet. Feb. 18. Ord. Feb. 18.

LEES, FREDERICK, Stockport. High Court. Pet. Jan. 17. Ord. Feb. 18.

NEWTON, FREDERICK JAMES ERNEST, Maidstone, Carter. Rochester. Pet. Jan. 23. Ord. Feb. 16.

WALKER, WILLIAM, Harrogate, Provision Dealer. York. Pet. Feb. 17. Ord. Feb. 17.

Amended Notice substituted for that published in the London Gazette of Jan. 16.

CONYNGHAM, Lord CHARLES ARTHUR, Newquay. Truro. Pet. Dec. 15. Ord. Jan. 14.